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ADVERTISEMENTS.

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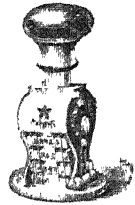
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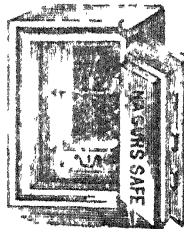
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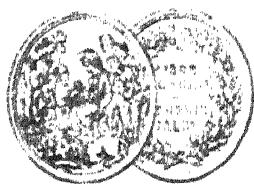
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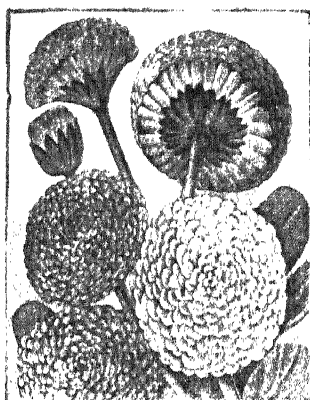


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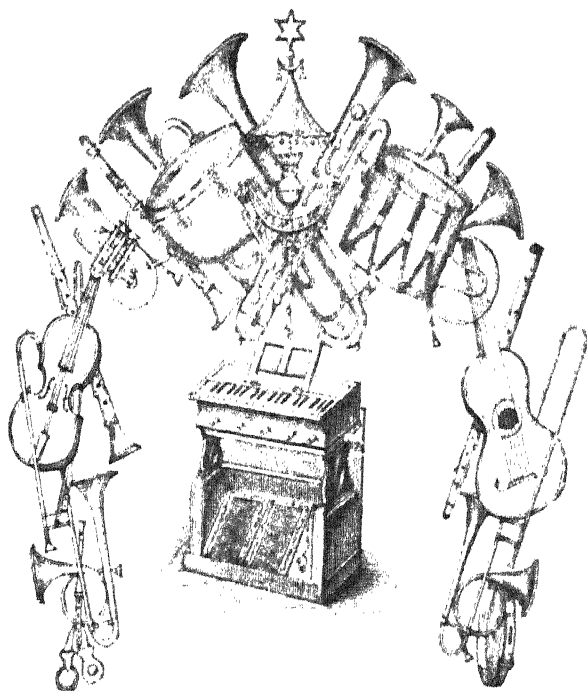
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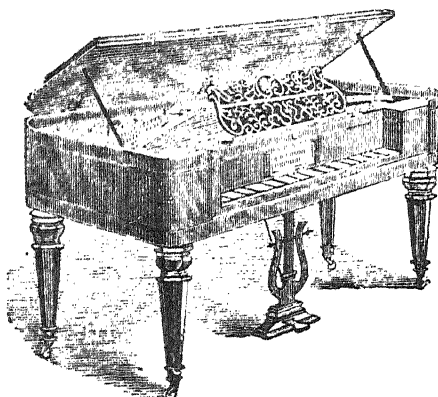
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	Cash.	Hire Purchase 12 months per month.	Hire Purchase 24 months per month.
	Rs. A.	Rs. A.	Rs. A.
SCHIEDMAYER and SOEHNE'S Standard Indian square Pianoforte, solid iron frame, cast in one piece, over-strung scale, improved damper and check action. A perfect Piano, full compass, walnut case	950 0	81 12	47 8
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The Times  of India

CALENDAR

AND

DIRECTORY

FOR

1897

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 Collins, W. A., 722, 723
 Connor, J., 721
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 Cope, H. S., 722, 723
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 Ellery, E. J., 722, 724
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THE CALENDAR FOR 1897.

THE Time given in this Almanac is Bombay Civil Time, or strictly speaking the Civil Time of the Colaba Observatory.

PHASES OF THE MOON.

These are given in each month of the English Calendar. The numbers denote the Bombay mean time at which the difference of Longitude between the Sun and the Moon is 0° at the New Moon, 90° at the First Quarter, 180° at the Full Moon, and 270° at the Last Quarter.

MEAN TIME AT TRUE NOON.

The Mean Time of True Noon is the instant at which the centre of the Sun passes the meridian of Bombay.

SUNRISE AND SUNSET.

The Time of Sunrise and Sunset shows the instant at which the upper edge of the Sun's disc, when viewed from the mean sea level, is just on the visible horizon of Bombay, the refraction of the atmosphere being supposed to preserve a constant mean amount.

MOON'S AGE.

The Time given as the Moon's Age is the interval, expressed in days and tenths of a day, which has elapsed at noon of each day since the Sun and Moon were together in the same longitude.

TWILIGHT.

The duration of Twilight and of Daybreak shows the Time within which the Sun's centre is not more than 9° below the horizon of Bombay. This may be termed the Civil Twilight, to distinguish it from the Astronomical, which is reckoned at about double the length.

MERIDIAN PASSAGE.

The time of the Meridian Passage of the principal five planets is given at least once a month, with a view to ascertain such planets as are visible in the first or second part or during the whole of the night. By adding to, or subtracting from, the time of the Meridian Passage of a planet six hours, the approximate time of its setting or rising will be found.

PRINCIPAL ARTICLES OF THE CALENDAR.

THE YEAR OF CHRIST, 1897,

BEING FIRST AFTER THE BISSEXTILE OR LEAP YEAR.

Corresponding to the Year—

6610 of the Julian Period.

2672-73 of the Olympiads, or the 1st year of the 669th, which begins on the first full moon after the Summer Solstice or 14th July 1897.

2646 from the Era of Nabonassar, which consisted of 365 days only, dates from Wednesday, 26th February 3967, Julian Period, or 747 B.C., and will begin on Monday, 18th May 1897.

2650 from the foundation of Rome according to Varro.

From the Creation.		From the Deluge.	
5901 according to the Hebrew text.	4245 according to the Hebrew text.		
6202 " " Samaritan.	4895 " " Samaritan.		
7531 " " Septuagint.	5143 " " Septuagint.		

4998 of the Kaliyug, } In the Sidereal account these three commence on Saturday,
 1819 of the Shaka, and } 3rd April 1897.
 1304 of the Bengal San. }
 1072-73 of the Cycle of Parashurama, of which the year 1073 begins on Thursday, 16th September 1897.

1953-54 of the (Luni-solar) Era of Vikramaditya, called Samvat, whereof the 1954th Maru year commences on Saturday, 3rd April 1897, and the Gujarat, Dekhan, and Konkani 1954th year on Tuesday, 26th October 1897.

1818-19 of the Shaka Era of Shalivahana, of which the 1819th year commences on Saturday, 3rd April 1897.

1266-67 of the Parsi Era of Yazdijird, of which the 1267th year of the Kadmis commences on Monday, 16th August, and of the Shahanshahi on Wednesday, 15th September 1897.

1314-15 of the Hijra or Mussalman Era, of which the year 1315 commences on Thursday, 3rd June 1897.

1306-1307 of the Fasil Era, of which the year 1307 begins on Sunday, 6th June 1897.

1297-98 of the Shahur San, of which the year 1298, or *Samani-Tisuna-Miatatin-va-alfa*, commences on Sunday, 6th June 1897.

5657-58 of the Modern Jewish Era, of which the year 5658 commences on Monday, 27th September 1897.

It is the 31st year of the 22nd Cycle of Grahaparivritti, the 31st of the 84th Cycle of Brihaspati according to the Tamil account, and 43rd of the 85th Cycle according to the Bengal account.

The year 2440 of the Buddhist Era of India, Ceylon, Siam, &c., and 1259 of the Burmese Vulgar Era, and 2557 of the Japanese Era;

And the 34th year of the Chinese 76th Cycle of 60 years, which begins on 1st Magh Shuddh or 2nd February 1897.

Ramazan (the month of abstinence observed by the Muhammadans) commences on Wednesday, 3rd February 1897.

ADJUSTMENT OF THE CALENDAR.

Julius Cæsar (B.C. 45) was the first to attempt to adjust the length of the year with any degree of accuracy, and fixed it at 365 days 6 hours; introducing a day every fourth year (called Leap Year), which accordingly consists of 366 days, while the three others have only 365 days each. To introduce this system, the previous year B.C. 46 was made to contain 445 days and was thence called in after times the year of confusion.

From him it was called the Julian Year, and it continued in general use till the year 1582, when Pope Gregory XIII. undertook to rectify the error which then existed between the Julian year of 365½ days and the Solar Tropical year (which is subject to a very slow variation) of 365d. 5h. 48m. 47·819s. or 365·2422013 days, being its value at the beginning of this century or 1801. At that time the difference amounted to ten days. He accordingly commanded the ten days between the 4th and 15th October in that year to be struck out, so that the 5th day was called the 15th. This alteration has been introduced throughout Europe, except in Russia, and by the Greek Church, and the year was afterwards called the Gregorian Year or New Style.

Although the learned Roger Bacon had, upwards of three centuries before the time of Gregory, suggested a most effectual means of reforming the calendar, yet the New Style was not adopted in England until after the 2nd September 1752, when 11 days, the error amounted to, were struck out, so that the 3rd of that month was called the 14th, and it was settled by Act of Parliament (24 Geo. II., 1751) that the years 1800, 1900, 2100, 2200, 2300, and every hundredth year of our Lord which shall happen in time to come, shall be computed as each consisting of 365 days only, excepting every four hundredth year, whereof the year 2000 should be the first.

By the same Act of Parliament the Legal beginning of the year was changed from the 25th of March to the 1st of January, so that the succeeding months of January, February, and March, up to the 24th day, which by the Old Style would have been reckoned part of the year 1752, were accounted as the three first months of 1753, which is the reason we sometimes meet with such a date as—

MARCH 15TH, 1896-97,—

that is, according to the Old Style it is 1896, according to the New 1897.

QUARTER TERMS AND EMBER DAYS.

Lady Day	March	25	Spring Ember Days.....	March	10, 12, 13
Midsummer	June	24	Summer	June	9, 11, 12
Michaelmas Day	September	29	Autumn	September	15, 17, 18
Christmas Day	December	25	Winter	December	22, 24, 25

FESTIVALS, ANNIVERSARIES, &c.

Epiphany	Jan.	6	Birth of Queen Victoria.....	May	24
Septuagesima Sunday.....	Feb.	14	Ascension Day—Holy Thursday.....		27
Quinquagesima—Shrove Sunday	"	23	Pentecost—Whit Sunday	June	6
St. David.....	Mar.	1	Trinity Sunday	"	13
Ash Wednesday.....	"	3	Corpus Christi	"	17
Quadragesima—1st Sunday in Lent..	"	7	Accession of Queen Victoria.....	"	20
St. Patrick	"	17	Proclamation	"	21
Annunciation—Lady Day.....	"	25	St. John Baptist—Midsummer Day..	"	24
Palm Sunday.....	Apr.	11	St. Michael—Michaelmas Day	Sept.	29
Good Friday	"	16	Birth of Prince of Wales.....	Nov.	9
EASTER SUNDAY	"	18	1st Sunday in Advent	"	28
St. George	"	23	St. Andrew	"	30
Low Sunday.....	"	25	St. Thomas	Dec.	21
Rogation Sunday.....	May	23	Christmas Day	"	25

RULES TO KNOW WHEN THE MOVABLE FEASTS OCCUR.

Easter Day, on which the rest depend, is always the first Sunday after the first full moon which happens after the 21st day of March. If the full moon happens upon a Sunday, Easter Day is the Sunday after. Advent Sunday is always the nearest Sunday to St. Andrew's Day, whether before or after. Good Friday is two days before, i.e., Friday previous to Easter Sunday.

Rogation Sunday is five weeks after Easter. | Whit Sunday is seven weeks after Easter.

Ascension Day is forty days after Easter. | Trinity Sunday is eight weeks after Easter.

The earliest Easter possible is 22nd March and the latest 25th April. Within these limits there are 35 days. The number of days from 21st March to the Easter in a given year, called the number of direction, may be found at the meeting of the columns of Golden Number (1-19) at the top and Dominical Letters (A-G) at the left in the following table. Thus for 1897 the Golden Number is 17 and Dominical Letter C and by the table the number of direction is 28, hence Easter is on 18th April, 28 days after 21st March.

Number of Direction for Easter Sunday.

Dominical Letter.	Golden Number																		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
A	26	19	5	26	12	33	19	12	26	19	5	26	12	5	26	12	33	19	12
B	27	13	6	27	13	34	20	13	27	20	6	27	13	6	20	13	34	20	6
C	28	14	7	21	14	35	21	7	28	21	7	28	14	7	21	14	28	21	7
D	29	15	8	22	15	29	22	8	29	15	8	29	15	1	22	15	29	22	8
E	30	16	2	23	16	30	23	9	30	16	9	23	16	2	23	9	30	23	9
F	24	17	3	24	10	31	24	10	31	17	10	24	17	3	24	10	31	17	10
G	25	18	4	25	11	32	18	11	32	18	4	25	18	4	25	11	32	18	11

CHRONOLOGICAL CYCLES.

Golden Number....	17	Solar Cycle	2	Roman Indiction....	10
Epaet.....	26	Dominical Letters..	C	Julian Period	6610

The Solar Cycle, or Cycle of the Sun, is a period of 28 years, after which all the Dominical Letters return in the same order as they did during the 28 years before (*vide* page 9). The first year of the Christian Era was the 10th of this Cycle. To find the number of this Cycle: Add 9 to the given year (1897) and divide the sum (1906) by 28, the remainder (2) is the number required; if there is no remainder, the number of the Solar Cycle is 28.

Dominical or Sunday Letter is one of the first seven letters of the Roman Alphabet used to indicate the date of the 1st Sunday in January. If the 1st January is on Sunday, A is the Dominical Letter; if on Saturday, Sunday will be the 2nd, and consequently B will be the Dominical Letter. To find this Letter: To the given year (1897) add its fourth part (474), and 6 for the present and 5 for the next century, and divide the sum (2377) by 7, the remainder (4) deducted from 7 (3 or C) will be the number of the Dominical Letter, reckoning from A. A leap year (1896) has two Dominical Letters; the number (4 or D) thus found is its second, and the next number (5 or E) its first Dominical Letter (*vide* Explanation, page 9).

The Lunar Cycle, or Cycle of the Moon, sometimes called the Metonic Cycle (from Meton, an Athenian Astronomer, who invented it about 432 B.C.), is a revolution of 19 years, in which time the conjunctions, oppositions, and other aspects of the Moon are within an hour and a half of being the same as they were on the same days of the months 19 years before. It is commonly termed the Golden Number, from the Greeks, who, after its discovery by Meton, placed it in letters of gold in all public buildings, that every one might know whether the (Jewish) year was Emblematic or common. It is useful in finding Easter Day. The Prime, or Golden Number, is the number of years elapsed in this Cycle. Before the

birth of Christ 2 years of this Cycle had elapsed. And consequently the Golden Number (17) is the remainder found by dividing by 19 the given year (1897) increased by 1.

The Epact for any year is a number introduced by Aloysius Lilius, an Astronomer of Naples in the time of Gregory XIII, and designed to represent the age of the Moon, or *tithi*, on the 1st of January. For the 18th and 19th centuries it is the remainder (28) found by dividing by 30 the 11 times Golden Number (17) decreased by 1.

The Roman Indiction is a period of 15 years, commenced A.D. 312 by the Romans for the time of taxing their provinces. Three years of one of these Cycles were found to have elapsed before the birth of Christ. Hence it is the remainder (10) found by dividing by 15 the given year (1897) increased by 3.

The Julian Period contains 7,980 years, and arises from multiplying together 28, 19, and 15 being the Cycles of the Sun, Moon, and Indiction. This was contrived by Joseph-Juste Scaliger in 1583, for chronological purposes, and is assumed as a fixed era in calculations by all Astronomers and Chronologers throughout the Christian world. Its beginning is placed 710 year before the Hebrew date of the Creation of the world, or 4714 before the commencement of the Christian Era.

ECLIPSES.

In the year 1897 there will be two Eclipses, both of the Sun.

I.—An Annular Eclipse of the Sun, February 1—2, invisible at Bombay.

	Bombay Mean Time.			Longitude from Greenwich.	Latitude.
	d.	h.	m.		
Begins on the Earth generally....February	1	10	14.3 P.M.	176° 31' W	28° 8' S
Central Eclipse begins generally ..	"	1	11 17.4 "	166 12 E	31 50 S
" at Noon	"	2	0 58.0 A.M.	118 12 W	28 53 S
" ends generally.....	"	2	2 56.1 "	61 2 W	10 53 N
Ends on the Earth generally	"	2	3 59.1 "	77 59 W	14 42 N

The Eclipse will be observed from Central and South America and over a portion of the North Atlantic Ocean and over the South Pacific and Antarctic Oceans. It will be seen central at Auckland in New Zealand and Cartagena in Columbia. It will appear middle at sunset from Georgetown in British Guiana and Santarem and Rio de Janeiro in Brazil; and middle at sunrise from New Caledonia. It will end at sunrise on the Eastern Coast of Australia and will end at sunset in Brazil.

II.—An Annular Eclipse of the Sun, July 29, invisible at Bombay.

	Bombay Mean Time.			Longitude from Greenwich.	Latitude.
	d.	h.	m.		
Begins on the Earth generally .....July	29	5	53.6 P.M.	109° 52' W	17° 0' N
Central Eclipse begins generally	"	29	6 56.1 "	125 3 W	15 45 N
" at Noon	"	29	8 51.1 "	58 25 W	14 44 N
" ends generally.....	"	29	10 40.9 "	3 54 W	22 47 S
Ends on the Earth generally	"	29	11 43.4 "	19 3 W	21 32 S

The Eclipse will be observed from North and South America, Western Coast of Africa, and on the Atlantic and Pacific Oceans. It will be seen central from Queretaro in Mexico and over the West India Islands. It will appear middle at sunset from Calabar in Upper Guinea in Africa. On the Southern border of Canada in North America and in northern part of La Plata in South America, it will appear as simple contact only.

COLABA OBSERVATORY.....	Latitude 18° 53' 45" N. ; Longitude 72° 48' 56" E.
BOMBAY Light House	" 72 48 52 "
" Cathedral	" 72 50 16 "
" Flagstaff	" 72 50 32 "

TIME.

	Days.	Hrs.	Min.	Sec.		Days.	Hrs.	Min.	Sec.
The Anomalistic Year is 365	6	13	49	3	A Lunar Synodic Month	29	12	44	2.84
A Sidereal Year 365	6	9	9	6	A Lunar Tropical Month	27	7	43	4.71
A Com. or Tropical Year. 365	5	48	46	8.58	A Lunar Anomalistic do.	27	13	18	37.40
Secular Decrement..... 0	0	0	0	0.595	A Lunar Nodal Month..	27	5	5	35.80
A Gregorian Year 365	5	49	12		A Solar (mean) Day	24	0	0	
A Lunar Year 354	8	48	34	44	A Sidereal Day	23	56	4	0.9
A Lunar Sidereal Month	27	7	43	11.54	A Lunar (mean) Day ..	24	54	0	

ASTRONOMICAL COMMENCEMENT of the FOUR SEASONS in 1897.

MEAN TIME AT BOMBAY.

Spring.....	March	20th,	1h. P.M.	Autumn.....	September	23rd,	0h. A.M.
Summer.....	June	21st,	9h. A.M.	Winter	December	21st,	6h. P.M.

Meteorologically there are only three seasons in India.

	°	'	"
Mean obliquity of the Ecliptic, 1st January 1897.....	23	27	9.46
Mean annual Diminution	0	0	0.476
Precession of the Equinoxes for the year 1897.....	0	0	50.2632
Precession for one day	0	0	0.1876
Sun's semi-diameter at the Earth's mean distance	0	16	1.82
Sun's equatorial horizontal parallax „ „	0	0	8.818
Moon's „ „ „ „ „ „	0	57	2.70
Moon's mean angular semi-diameter	0	15	31.36
Moon's inclination to the Ecliptic	5	8	47.9
Moon's eccentricity			0.0548442
Moon's distance from the Earth in radii			60.67

PRINCIPAL ELEMENTS OF THE SOLAR SYSTEM.*

Planets, &c.	Mean distance from the Sun in Miles.	Time of Revolution round the Sun in Mean Solar Days.	Time of Rotation on Axis.	Equatorial Diameter in Miles.	Mass, the Earth's = 1.	Density, Earth's = 1.	Volume, Earth's = 1.	1 Sec. cond.
			h. m. s.					Fect.
Mercury.....	35987000	87.9692	24 5 28	2,957	0.039	0.72	0.044	4.17
Venus.....	67245000	224.7007	23 16 19	7,919	0.809	0.89	0.905	16.62
The Earth..	92965000	365.2563	23 56 4	7,927	1.000	1.00	1.000	16.09
Mars	141650000	686.9796	24 37 23	4,185	0.107	0.72	0.148	6.06
Jupiter	483678000	4332.5848	9 55 28	87,680	316.000	0.24	1299.450	45.07
Saturn	886779000	10759.2198	10 14 24	73,713	94.500	0.13	717.907	18.49
Uranus	178333000	30688.3000	10 0 0	31,563	14.640	0.23	62.870	11.52
Neptune....	279400000	60180.8600	?	36,620	17.860	0.21	84.316	12.89
The Sun....	.....	.....	607 48 0	867,000	330000.000	0.25	1305000.000	444.08
The Moon... (from the Earth)	238793 (from the Earth)	29.5306 (round the Earth)	855 43 15	2,160	0.114	0.61	0.020	2.62

ASTERIODS OR SMALL PLANETS.

Modern discoveries in Astronomy have increased the number of these planets between Mars and Jupiter to 298, of which the elements of 172 have been ascertained (*vide* pages 10, 11, and 12); Vulcan and two or three other small planets have also been observed between the Sun and Mercury, but it will take some time to ascertain their elements.

SATELLITES OR SECONDARY PLANETS.

The Earth has one Satellite or Moon. Jupiter has four Satellites; the elements of them all are known, and their Eclipses and Occultations calculated and observed. Mars has two Satellites, Saturn eight, Uranus four, and Neptune one.

* The information in this Table has been extracted from Lockyer's *Astronomy*, Second Edition, reprinted 1894.

PUBLIC AND OTHER HOLIDAYS FOR 1897.

GENERAL (public offices closed).

New Year's Day	January 1st	Friday	1 Day
Good Friday	April 16th	Friday	1 Day
Queen's Birthday	May 24th	Monday	1 Day
Christmas	December 25th	Saturday	1 Day

CHRISTIAN.

Easter Holidays	April 17th and 18th	Saturday and Monday	2 Days
Ascension Day	May 27th	Thursday	1 Day
Pentecost Holidays	June 7th and 8th	Monday and Tuesday	2 Days
Christmas Holidays	December 26th to 31st	Sunday to Friday	6 Days

HINDU.

Makar Sankranti	January 12th	Tuesday	1 Day
Mahā Shivarātri	March 1st	Monday	1 Day
Shimgā	March 18th and 19th	Thursday and Friday	2 Days
Rāmnavami	April 11th	Sunday	1 Day
Nārali Purnima	August 12th	Thursday	1 Day
Janma Ashtami	August 20th	Friday	1 Day
Ganesh Chaturthi	August 31st	Tuesday	1 Day
Dasarā	October 5th	Tuesday	1 Day
Divalī	October 25th and 26th	Monday and Tuesday	2 Days

PARSI—Shahanshahi.

Jamshidi Naoroz	March 21st	Sunday	1 Day
A'bān Jasan	April 22nd	Thursday	1 Day
A'dar Jasan	May 21st	Friday	1 Day
Farvardin Jasan	May 31st	Monday	1 Day
Gāthā Gahambārs & Pateti	September 12th, 13th, & 14th	Sunday, Monday & Tuesday	3 Days
Naoroz or New Year's Day	September 15th	Wednesday	1 Day
Khurdād Sal and Valāva	September 20th and 21st ..	Monday and Tuesday	2 Days
Atashbeheram Shālgiri	October 31st	Sunday	1 Day

PARSI.—Kadmi.

Jamshidi Naoroz	March 21st	Sunday	1 Day
A'bān Jasan	March 23rd	Tuesday	1 Day
A'dar Jasan	April 21st	Wednesday	1 Day
Farvardin Jasan	May 1st	Saturday	1 Day
Gāthā Gahambārs & Pateti	August 13th, 14th, 15th	Friday, Saturday & Sunday ..	3 Days
Naoroz or New Year's Day	August 16th	Monday	1 Day
Khurdād Sal and Valāva	August 21st and 22nd	Saturday and Sunday	2 Days
Atashbeheram Shālgiri	October 1st	Friday	1 Day

MUHAMMADAN—Sunni.

Miraj-i-Muhammad	January 2nd	Saturday	1 Day
Shab-i-Barat	January 19th	Tuesday	1 Day
Lailāt-ul-Kadra	March 2nd	Tuesday	1 Day
Ramazān 'Id	March 5th and 6th	Friday and Saturday	2 Days
Bakri 'Id	May 13th	Thursday	1 Day
Ashura	June 11th and 12th	Friday and Saturday	2 Days
Bari Wafāt or 'Id Maulad	August 12th	Thursday	1 Day
Medioroshan or Ghilan	September 9th	Thursday	1 Day
Māhim Fair	December 9th	Thursday	1 Day
Miraj-i-Muhammad	December 22nd	Wednesday	1 Day

MUHAMMADAN—Shiah.

Katle Imām Ali	February 24th	Wednesday	1 Day
Lailāt-ul-Kadra	February 26th	Friday	1 Day
Ramazān 'Id	March 5th and 6th	Friday and Saturday	2 Days
Bakri 'Id	May 13th	Thursday	1 Day
Id Gadir	May 21st	Friday	1 Day
Ashura	June 10th and 11th	Thursday and Friday	2 Days
Chihlum	July 21st	Wednesday	1 Day
Katle Imām Hassan	July 29th	Thursday	1 Day
'Id Maulad	August 17th	Tuesday	1 Day

JEWISH.

Purim	March 18th	Thursday	1 Day
Pesach	April 17th and 23rd	Saturday and Friday	2 Days
Shabnoth	June 7th	Monday	1 Day
Tishabib	August 8th	Sunday	1 Day
Rosh Hoshāna	September 27th and 28th ..	Monday and Tuesday	2 Days
Kipur	October 5th and 6th	Tuesday and Wednesday ..	2 Days
Sukota	October 11th and 19th	Monday & Tuesday	2 Days

HOLIDAYS FOR 1897 ARRANGED ACCORDING TO DATES.

Christian Date.	Native Date.	Sect. &c.	Holiday.
January 1	.....	General ..	New Year's Day, 1897.
" 2	Rajab 27	Muhamadan	Miraj-i-Muhammad (Sunni).
" 12	Paush Shud 13	Hindu ..	Makar Sankranti.
" 19	Sha'aban 15	Muhamadan	Shab-i-Barat (Sunni).
February 24	Ramazan 21	" ..	Katle Imam Ali (Shiah).
" 26	" 23	" ..	Lailat-ul-Kadra (Shiah).
March 1	Magh Vady... .. 14	Hindu ..	Maha Shivaratri.
" 2	Ramazan 27	Muhamadan	Lailat-ul-Kadra (Sunni).
" 5 & 6	Shavvel 1 & 2	" ..	Ramazan 'Id.
" 18	Adar 14	Jewish ..	Purim.
" 18 & 19	Paigun Shud 15	" ..	" ..
" 21	and Vady 1	Hindu ..	Holi or Shimga.
" 21	Meher 7	S. Parsi ..	{ Jamshidi Naoroz.
" 21	Aban 7	K. " ..	" ..
" 23	" 10	K. Parsi ..	Aban Jasan.
April 11	Chaitra Shud.... 9	Hindu ..	Ramanavami.
" 16	.....	General ..	Good Friday.
" 17	Nisan 15	Jewish ..	Pesach or the Passover.
" 17 & 19	.....	Christian ..	Easter Holidays.
" 21	Adar 9	K. Parsi ..	Adar Jasan.
" 22	Aban 10	S. " ..	Aban "
" 23	Nisan 21	Jewish ..	End of Passover.
May 1	Adar 19	K. Parsi ..	Farvardin Jasan.
" 13	Zil Hijjah 10	Muhamadan	Bakri 'Id or 'Id-i-Kurban.
" 21	Adar 9	S. Parsi ..	Adar Jasan.
" 21	Zil Hijjah 18	Muhamadan	'Id Gadir (Shiah).
" 24	.....	General ..	Queen's Birthday.
" 27	.....	Christian ..	Ascension Day.
" 31	Adar 19	S. Parsi ..	Farvardin Jasan.
June 6	Sivan 7	Jewish ..	Shabuoth or Pentecost.
" 7 & 8	.....	Christian ..	Pentecost Holidays.
" 10 & 11	Muharram 8 & 9	Muhamadan	Ashura (Shiah).
" 11 & 12	" 9 & 10	" ..	" (Sunni).
July 21	Safar 21	Muhamadan.	Chihlum (Shiah).
" 29	" 29	" ..	Katle Imam Hassan (Shiah).
Aug. 8	Ab 10	Jewish ..	Tishabiab or Fast of Ab.
" 12	Shravan Shud .. 15	Hindu ..	Narali Purnima or Coconut Day.
" 12	Rabi-ul-Avval.. 13	Muhamadan	Bari Wafat (Sunni).
" 13 to 15	Gathas 3 to 5	K. Parsi ..	Gatha Gahambars and Pateti.
" 16	Farvardin 1	" ..	Naoroz A.Y. 1267.
" 17	Rabi-ul-Avval.. 17	Muhamadan	Id Maulad (Shiah)
" 20	Shravan Vady .. 8	Hindu ..	Janma Ashtami.
" 21	Farvardin 6	K. Parsi ..	Khurdad Sal.
" 22	" 7	" ..	Valava or Amardad Sal.
" 31	Bhadra Shud.... 4	Hindu ..	Ganesh Chaturthi.
Sept. 9	Rabi-ul-Avval.. 11	Muhamadan	Medioroshan or Ghilan (Sunni).
" 12 to 14	Gathas 3 to 5	S. Parsi ..	Gatha Gahambars and Pateti.
" 15	Farvardin 1	" ..	Naoroz A.Y. 1267.
" 20	" 6	" ..	Khurdad Sal.
" 21	" 7	" ..	Valava or Amardad Sal.
" 27 & 28	Tisri 1 & 2	Jewish ..	Rosh Hoshana or Feast of Trumpets.
Oct. 1	Ardibehesht 17	K. Parsi ..	Atashbehram Shalgiri.
" 5	Ashwin Shud .. 10	Hindu ..	Dasara.
" 5 & 6	Tisri 10 & 11	Jewish ..	Kipur or Fast of Expiation.
" 11	" 15	" ..	Succoth or Feast of Tabernacles.
" 19	" 23	" ..	Feast of Shimat Tora.
" 25 & 26	Ashv.V.14&Kar.S. 1	Hindu ..	Divali.
" 31	Ardibehesht 17	S. Parsi ..	Atashbehram Shalgiri.
Dec. 9	Rajab 14	Muhamadan	Malim Fuir (Sunni).
" 22	Rajab 27	" ..	Miraj-i-Muhammad (Sunni).
" 25	.....	General ..	Christmas.
" 26 to 31	.....	Christian ..	" Holidays.

CALENDAR OR CIVIL MONTHS.

The first Roman Calendar was made by Romulus, the founder of the City of Rome (B.C. 753) who divided the year of 304 days, commencing with March, into ten months only, of unequal number of days; and when he found out that the year thus constituted was much shorter than the Solar year, he added two months to every year without inserting or assigning any names to them in the Calendar. These two were named by Numa Pompilius (B.C. 710), but the year then in use contained 12 Lunar months, and its deficiency was made up by adding intercalary days and months. In B.C. 45 Julius Cæsar, as master of the Roman world, reformed the Calendar by adapting the year to the Sun's course (*vide* page 2) and making the lengths of all the 12 months systematic. He made the odd months, January (1st), March (3rd) &c., of 31 days, and the even months, April (4th), June (6th), &c., of 30, excepting February which was of 30 days in leap years only, but in other or common years of 29.

JANUARY, fixed by Numa Pompilius (B.C. 710) as the first month of year, was so named after Jannus or Dianus, the God of the Sun, who, with Saturn, the God of the Earth, is said to have taught the aborigines, an ancient tribe of Italy, a better mode of life by instructing them in husbandry and inducing them to settle in fixed habitations.

FEBRUARY, from '*februus*' to purify, was so named by the Romans, because in that month they offered expiatory sacrifices.

MARCH, named in honour of Mars, the God of War, was the first month of the year under Romulus. APRIL (Latin *Aprilis*, from '*aperio*,' I open) was so called, because in this month the earth, as it were, opened its bosom for the production of grass and flowers.

MAY is said to have received its name either from Maia (Sans. *Mâyâ*), the mother of Mercury, to whom sacrifices were offered in the commencement of the month; or from Maiorum, generally written Maiorum, on account of festivals then held in honor of the Senators called Majores.

JUNE was so called from Juniorum, in consequence of feasts then held in honour of the young men, Juniores, who had fought for their country.

JULY was so named by Marc Antony (B.C. 32) in honour of Julius Cæsar, who was born in this month. Its previous name was Quintilis, the fifth month of the year, counting from March.

AUGUST, previously called Sextilis or the 6th, received its present name from Augustus Cæsar (B.C. 12), whose vanity has made the present irregularity in the number of days contained in different months. Unwilling that the month which bore his name should be inferior to the one named after Julius (which contained 31 days), he abstracted one day from February (which had only 29 days in common years) and added it to August. On account of this change, the odd months SEPTEMBER (9th) and NOVEMBER (11th) were made of 30 days, and the even months OCTOBER (10th) and DECEMBER (12th) of 31 days.

SEPTEMBER—DECEMBER were so called from their being respectively the 7th, 8th, 9th, and 10th month of the year when it commenced in March.

OFFICE CALENDAR FOR 1897.

1st QUARTER.

JANUARY.						FEBRUARY.						MARCH.						
SUNDAY	..	3	10	17	24	31	SUNDAY	..	7	14	21	28	SUNDAY	..	7	14	21	28
Monday	..	4	11	18	25		Monday	..	1	8	15	22	Monday	..	1	8	15	22
Tuesday	..	5	12	19	26		Tuesday	..	2	9	16	23	Tuesday	..	2	9	16	23
Wednesday	..	6	13	20	27		Wednesday	..	3	10	17	24	Wednesday	..	3	10	17	24
Thursday	..	7	14	21	28		Thursday	..	4	11	18	25	Thursday	..	4	11	18	25
Friday	..	1	8	15	22	29	Friday	..	5	12	19	26	Friday	..	5	12	19	26
Saturday	..	2	9	16	23	30	Saturday	..	6	13	20	27	Saturday	..	6	13	20	27

2nd QUARTER.

APRIL.					MAY.					JUNE.								
SUNDAY	..	4	11	18	25	SUNDAY	..	2	9	16	23	30	SUNDAY	..	6	13	20	27
Monday	..	5	12	19	26	Monday	..	3	10	17	24	31	Monday	..	7	14	21	28
Tuesday	..	6	13	20	27	Tuesday	..	4	11	18	25		Tuesday	..	1	8	15	22
Wednesday	..	7	14	21	28	Wednesday	..	5	12	19	26		Wednesday	..	2	9	16	23
Thursday	..	1	8	15	22	Thursday	..	6	13	20	27		Thursday	..	3	10	17	24
Friday	..	2	9	16	23	Friday	..	7	14	21	28		Friday	..	4	11	18	25
Saturday	..	3	10	17	24	Saturday	..	1	8	15	22	29	Saturday	..	5	12	19	26

3rd QUARTER.

JULY.					AUGUST.					SEPTEMBER.								
SUNDAY	..	4	11	18	25	SUNDAY	..	1	8	15	22	29	SUNDAY	..	5	12	19	26
Monday	..	5	12	19	26	Monday	..	2	9	16	23	30	Monday	..	6	13	20	27
Tuesday	..	6	13	20	27	Tuesday	..	3	10	17	24	31	Tuesday	..	7	14	21	28
Wednesday	..	7	14	21	28	Wednesday	..	4	11	18	25		Wednesday	..	1	8	15	22
Thursday	..	1	8	15	22	Thursday	..	5	12	19	26		Thursday	..	2	9	16	23
Friday	..	2	9	16	23	Friday	..	6	13	20	27		Friday	..	3	10	17	24
Saturday	..	3	10	17	24	Saturday	..	7	14	21	28		Saturday	..	4	11	18	25

4th QUARTER.

OCTOBER.						NOVEMBER.						DECEMBER.						
SUNDAY	...	3	10	17	24	31	SUNDAY	...	7	14	21	28	SUNDAY	...	5	12	19	26
Monday	...	4	11	18	25		Monday	...	1	8	15	22	Monday	...	6	13	20	27
Tuesday	...	5	12	19	26		Tuesday	...	2	9	16	23	Tuesday	...	7	14	21	28
Wednesday	...	6	13	20	27		Wednesday	...	3	10	17	24	Wednesday	...	1	8	15	22
Thursday	...	7	14	21	28		Thursday	...	4	11	18	25	Thursday	...	2	9	16	23
Friday	...	1	8	15	22	29	Friday	...	5	12	19	26	Friday	...	3	10	17	24
Saturday	...	2	9	16	23	30	Saturday	...	6	13	20	27	Saturday	...	4	11	18	25

CHRISTIAN CALENDAR FROM 1820 TO 1999, NEW STYLE.*

Centuries, or 1800 and 1900, are shown in two separate columns.

THE LEAP YEARS ARE PRINTED IN ITALIC FIGURES AND HAVE TWO DOMINICAL LETTERS.

Thus—1820, 24, 28, &c., and 1904, 08, 12, &c.

YEARS.										Dominical Letters.	Jan. Oct.	A	B	C	D	E	F	G
1800											May.	B	C	D	E	F	G	A
1900											August.	C	D	E	F	G	A	B
											Feb Mar Nov	D	E	F	G	A	B	C
20	48	76		16	44	72				BA G F E	June.	E	F	G	A	B	C	D
21	49	77	00	17	45	73					Sept. Dec.	F	G	A	B	C	D	E
22	50	78		18	46	74					April July.	G	A	B	C	D	E	F
23	51	79		19	47	75				DC B A G	1 8 15 22 29	Sun.	Sat.	Fr.	Th.	Wed.	Tu.	Mon.
24	52	80		20	48	76					2 9 16 23 30	Mon.	Sun.	Sat.	Fr.	Th.	Wed.	Tu.
25	53	81		21	49	77					3 10 17 24 31	Tu.	Mon.	Sun.	Sat.	Fr.	Th.	Wed.
26	54	82		22	50	78					4 11 18 25	Wed.	Tu.	Mon.	Sun.	Sat.	Fr.	Th.
27	55	83		23	51	79				FE D C B	5 12 19 26	Th.	Wed.	Tu.	Mon.	Sun.	Sat.	Fr.
28	56	84		24	52	80					6 13 20 27	Fr.	Th.	Wed.	Tu.	Mon.	Sun.	Sat.
29	57	85		25	53	81					7 14 21 28	Sat.	Fr.	Th.	Wed.	Tu.	Mon.	Sun.
30	58	86		26	54	82				AG F E D								
31	59	87		27	55	83												
32	60	88		28	56	84												
33	61	89	01	29	57	85												
34	62	90	02	30	58	86				CB A G F								
35	63	91	03	31	59	87												
36	64	92	04	32	60	88												
37	65	93	05	33	61	89												
38	66	94	06	34	62	90				ED C B A								
39	67	95	07	35	63	91												
40	68	96	08	36	64	92												
41	69	97	09	37	65	93												
42	70	98	10	38	66	94				GF E D C								
43	71	99	11	39	67	95												
44	72			40	68	96												
45	73			41	69	97												
46	74			42	70	98												
47	75			43	71	99												

Explanation.—Look for the last two figures of the year under the century, or first two figures in the first part of the table, and opposite it will be found the Dominical Letter. When there are two letters together, the first is for January and February, the second for the rest of the year. In a line with the month, in the second part of the table, find the Dominical Letter of the year, and, down the same column with the letter find the day of the week, when the figures on the left will give the days of the month. Thus for the Mondays in January 1897: Opposite 97 under 1800 in the third column is C in the eighth. In a line with January find C, and descend the column to “Mon.”—On the left are 4, 11, 18, and 25, the required dates.

Explanation.—Look for the last two figures of the year under the century, or first two figures in the first part of the table, and opposite it will be found the Dominical Letter. When there are two letters together, the first is for January and February, the second for the rest of the year. In a line with the month, in the second part of the table, find the Dominical Letter of the year, and, down the same column with the letter find the day of the week, when the figures on the left will give the days of the month. Thus for the Mondays in January 1897: Opposite 97 under 1800 in the third column is C in the eighth. In a line with January find C, and descend the column to "Mon."—On the left are 4, 11, 18, and 25, the required dates.

DAY OF THE YEAR CORRESPONDING TO THE LAST DAY OF EACH MONTH.

Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
31	59	90	120	151	181	212	243	273	304	334	365

To find the day of the year for any given date. For example:—To find the age of the 14th day of February 1897. Take from this table the age of the last day of January 31, and add 14—total 45. In leap-years add 1 day after February.

* The Christian era, so much in universal use, is not of apostolic, or even of early origin. It is that which was fixed upon by Dionysius Exiguus, in the Sixth Century, and is proved to be erroneous by the fact that it places the birth of Christ no less than four years after the death of Herod—of the Herod who, when Christ was born, sought to destroy him. Kepler by astronomical and chronological calculations placed the birth of Jesus in the Year 748 A.U.C. or 6 B.C. (vide "Approaching End of the Age," by H. G. Guinness. 1880, pages 519-20.)

ELEMENTS OF THE SMALL PLANETS.

Sign and Name.	Year of Discovery.	Discoverer.	Greatest Distance.	Least Distance.	Daily Motion.	Periodic Time.	Eccentricity.	Longitude of Perihelion.	Longitude of Node.	Inclination.	Mean Distance.
1 Ceres	1801	Piazzi	2.98	2.56	770.2	4.61	0.077	150.0	80.8	10.6	2.769
2 Pallas	1802	Olbers	3.43	2.11	768.9	4.62	0.238	122.0	172.8	34.7	2.771
3 Juno	1804	Harding	3.35	1.93	814.1	4.36	0.237	54.9	170.9	13.0	2.668
4 Vesta	1807	Olbers	2.57	2.15	977.8	3.63	0.089	250.9	103.5	7.1	2.361
5 Astraea	1845	Hencke	3.06	2.10	856.9	4.14	0.186	134.9	141.5	5.3	2.579
6 Hebe	1847	Hencke	2.92	1.93	939.9	3.78	0.203	15.2	138.7	14.8	2.424
7 Iris	1847	Hind	2.84	1.83	962.6	3.69	0.231	41.4	259.8	5.5	2.386
8 Flora	1847	Hind	2.55	1.86	1086.3	3.27	0.156	32.9	110.3	5.9	2.201
9 Metis	1848	Graham	2.68	2.09	962.3	3.69	0.123	71.1	68.5	5.6	2.387
10 Hygeia	1849	Gasparis	3.49	2.80	636.4	5.58	0.109	238.8	285.5	3.8	3.144
11 Parthenope	1850	Gasparis	2.70	2.21	924.0	3.84	0.100	317.9	125.2	4.6	2.452
12 Victoria	1850	Hind	2.84	1.82	994.8	3.57	0.219	301.7	235.6	8.4	2.534
13 Egeria	1850	Gasparis	2.80	2.35	857.9	4.14	0.087	120.2	43.2	16.5	2.677
14 Irene	1851	Hind	3.01	2.17	851.0	4.17	0.163	180.3	86.8	9.1	2.591
15 Eunomia	1851	Gasparis	3.14	2.15	825.4	4.30	0.137	27.9	293.9	11.7	2.644
16 Psyche	1852	Gasparis	3.33	2.52	710.8	4.99	0.139	15.1	150.6	3.1	2.921
17 Thetis	1852	Luther	2.78	2.15	912.4	3.69	0.129	261.6	125.4	5.6	2.473
18 Melpomene	1852	Hind	2.80	1.80	1020.1	3.48	0.218	15.1	150.1	10.2	2.296
19 Fortuna	1852	Hind	2.83	2.05	930.1	3.82	0.159	31.1	211.5	1.5	2.442
20 Massilia	1852	Gasparis	2.75	2.06	948.9	3.74	0.143	99.1	206.6	0.7	2.406
21 Lutetia	1852	Goldschmidt	2.83	2.04	933.6	3.80	0.162	327.1	80.5	3.1	2.435
22 Calliope	1852	Hind	3.20	2.62	715.2	4.96	0.101	59.9	66.6	13.7	2.909
23 Thalia	1852	Hind	3.24	2.02	832.4	4.27	0.231	123.8	67.7	10.2	2.629
24 Themis	1853	Gasparis	3.52	2.75	639.0	5.56	0.124	144.1	38.8	0.8	3.136
25 Phocæa	1853	Chacornac	3.01	1.79	954.2	3.72	0.255	302.8	214.2	2.6	2.400
26 Proserpine	1853	Luther	2.89	2.42	819.7	4.33	0.087	236.4	45.9	3.6	2.656
27 Euterpe	1853	Hind	2.76	1.94	986.7	3.60	0.174	88.0	93.9	1.6	2.247
28 Bellona	1854	Luther	3.20	2.35	766.6	4.63	0.153	122.4	144.7	9.4	2.777
29 Amphitrite	1854	Marth	2.71	2.34	869.0	4.09	0.074	56.4	356.7	6.1	2.525
30 Urania	1854	Hind	2.66	2.06	975.4	3.64	0.127	32.1	308.1	2.1	2.365
31 Euphrosine	1854	Ferguson	3.85	2.45	635.3	5.59	0.223	93.4	31.5	26.5	3.148
32 Pomona	1854	Goldschmidt	2.80	2.37	852.6	4.16	0.093	133.4	220.7	5.5	2.587
33 Polyhymnia	1854	Chacornac	3.83	1.89	733.3	4.84	0.340	542.4	9.2	1.9	2.861
34 Circe	1855	Chacornac	2.97	2.40	805.8	4.41	0.107	148.7	184.8	5.4	2.686
35 Leucothea	1855	Luther	3.66	2.32	685.0	5.18	0.224	202.4	355.8	8.2	2.994
36 Atalanta	1855	Goldschmidt	3.57	1.82	780.0	4.55	0.302	42.9	359.4	18.7	2.745
37 Fides	1855	Luther	3.11	2.17	826.4	4.30	0.177	66.5	8.3	3.1	2.642
38 Leda	1856	Chacornac	3.16	2.32	782.1	4.54	0.154	101.2	296.4	7.0	2.740
39 Lætitia	1856	Chacornac	3.08	2.46	769.8	4.61	0.111	3.2	157.4	10.4	2.770
40 Harmonia	1856	Goldschmidt	2.37	2.16	1089.3	3.42	0.047	0.9	93.6	4.3	2.267
41 Daphne	1856	Goldschmidt	3.51	2.02	773.3	4.59	0.270	220.0	179.2	16.0	2.761
42 Isis	1856	Pogson	2.99	1.89	930.9	3.81	0.226	318.0	84.5	8.6	2.440
43 Ariadne	1857	Pogson	2.57	1.85	1055.0	3.27	0.167	273.0	264.9	3.5	2.203
44 Nyx	1857	Goldschmidt	2.79	2.06	940.5	3.78	0.151	112.2	131.1	3.7	2.423
45 Eugenia	1857	Goldschmidt	2.94	2.50	791.0	4.49	0.082	229.0	148.2	6.6	2.726
46 Hestia	1857	Pogson	2.94	2.11	854.0	4.02	0.165	354.2	181.5	2.3	2.526
47 Aglaia	1857	Luther	3.25	2.50	725.9	4.89	0.180	312.8	4.3	5.0	2.680
48 Doris	1857	Goldschmidt	3.33	2.89	646.4	5.49	0.071	70.3	185.2	6.5	3.112
49 Pales	1857	Goldschmidt	3.81	2.36	685.3	5.42	0.235	31.6	290.7	3.1	3.084
50 Virginia	1857	Ferguson	3.41	1.90	821.6	4.32	0.285	10.1	173.8	2.8	2.652
51 Nemausa	1858	Laurent	2.52	2.21	975.4	3.64	0.087	175.2	175.9	10.0	2.365
52 Europa	1858	Goldschmidt	3.35	2.70	651.2	5.45	0.109	107.1	129.7	7.4	3.026
53 Calypso	1858	Luther	3.15	2.08	836.5	4.21	0.204	93.0	144.0	5.1	2.920
54 Alexandra	1858	Goldschmidt	3.25	2.17	795.6	4.46	0.199	284.3	313.8	11.8	2.709
55 Pandora	1858	Searle	3.15	2.37	774.0	4.59	0.142	12.1	10.9	7.2	2.760
56 Melete	1859	Goldschmidt	3.21	1.88	848.1	4.19	0.236	294.6	194.1	8.0	2.596
57 Mnemosyne	1859	Luther	3.50	2.81	633.0	5.61	0.108	54.1	200.2	15.2	3.155
58 Concordia	1859	Luther	2.81	2.59	799.6	4.44	0.042	189.2	161.4	5.0	2.700

Sign and Name.	Year of Discovery.	Discoverer.	Greatest Distance.	Least Distance.	Daily Motion.	Periodic Time.	Eccentricity.	Longitude of Perihelion.	Longitude of Node.	Inclination.	Mean Distance.
59 Elpis ..	1860	Chacornac ..	3.03	2.40	794.0	4.17	0.117	18°	170.4	8.6	2.713
60 Echo ..	1860	Ferguson ..	2.83	1.95	958.3	3.70	0.134	98.6	192.1	3.6	2.363
61 Danaë ..	1860	Goldschmidt ..	3.47	2.50	687.5	5.16	0.162	344.1	334.2	18.2	2.987
62 Erato ..	1860	Foerster ..	3.67	2.59	640.9	5.54	0.173	38.5	195.7	2.2	3.130
63 Ausonia ..	1861	Gasparis ..	2.69	2.10	955.6	3.72	0.124	270.4	338.0	5.8	2.398
64 Angelina ..	1861	Tempel ..	3.02	2.34	808.3	4.39	0.128	123.7	311.3	1.3	2.681
65 Cybele ..	1861	Tempel ..	3.80	3.05	558.9	6.35	0.110	260.8	158.8	3.5	3.428
66 Maia ..	1861	Tuttle ..	3.00	2.21	824.6	4.32	0.165	46.4	8.3	3.1	2.660
67 Asia ..	1861	Pogson ..	2.87	1.97	941.5	3.77	0.186	306.4	202.8	6.0	2.422
68 Leto ..	1861	Luther ..	3.30	2.26	765.3	4.64	0.188	345.2	45.0	8.0	2.781
69 Hesperia ..	1861	Chicaparelli ..	3.49	2.47	689.9	5.15	0.170	108.5	187.2	8.5	2.980
70 Panopea ..	1861	Goldschmidt ..	3.09	2.14	839.6	4.23	0.183	299.8	48.3	11.6	2.614
71 Niobe ..	1861	Luther ..	3.23	2.28	775.4	4.58	0.173	221.3	316.5	23.3	2.756
72 Peronia ..	1861	Peters ..	2.54	1.99	1040.1	3.41	0.120	308.0	207.8	5.4	2.266
73 Clytia ..	1862	Tuttle ..	2.78	2.55	815.4	4.35	0.042	57.9	7.9	2.4	2.665
74 Galatea ..	1862	Tempel ..	3.44	2.12	765.6	4.64	0.238	8.6	197.9	4.0	2.780
75 Eurydice ..	1862	Peters ..	3.49	1.85	812.3	4.37	0.306	335.5	369.9	8.0	2.672
76 Frea ..	1862	D'Arrest ..	4.00	2.82	563.7	6.30	0.174	92.8	212.2	2.0	3.409
77 Frigga ..	1862	Peters ..	3.03	2.31	812.2	4.37	0.134	60.4	2.0	2.5	2.672
78 Diana ..	1863	Luther ..	3.16	2.08	835.3	4.25	0.205	121.3	334.1	8.6	2.623
79 Eurynome ..	1863	Watson ..	2.92	1.97	928.9	3.82	0.184	44.4	206.7	4.6	2.444
80 Sappho ..	1864	Pogson ..	2.76	1.84	1018.8	3.48	0.200	355.3	218.7	8.6	2.286
81 Terpsichore ..	1864	Tempel ..	3.45	2.25	736.2	4.82	0.211	48.7	2.7	7.9	2.853
82 Alcmene ..	1864	Luther ..	3.33	2.15	771.4	4.60	0.221	132.4	27.0	2.9	2.766
83 Beatrix ..	1865	Gasparis ..	2.64	2.22	936.7	3.79	0.086	191.8	27.5	5.0	2.430
84 Oho ..	1865	Luther ..	2.92	1.80	976.9	3.63	0.238	339.3	327.5	9.4	2.363
85 Io ..	1865	Peters ..	3.16	2.15	820.7	4.33	0.191	322.6	203.9	11.9	2.654
86 Semele ..	1866	Tietjen ..	3.76	2.46	646.3	5.49	0.210	29.7	88.1	4.8	3.112
87 Sylvia ..	1866	Pogson ..	2.76	3.21	546.0	6.50	0.079	335.4	76.1	10.9	3.432
88 Thisbe ..	1866	Peters ..	3.21	2.32	770.2	4.61	0.160	309.3	277.6	5.2	2.769
89 Julia ..	1866	Stephan ..	3.01	2.09	870.6	4.08	0.180	353.4	311.7	16.2	2.551
90 Antiope ..	1866	Luther ..	3.68	2.61	636.2	5.58	0.169	301.1	71.4	2.3	3.145
91 Ægina ..	1866	Stephan ..	2.87	2.31	851.8	4.17	0.108	80.8	11.1	2.1	2.589
92 Undina ..	1867	Peters ..	3.51	2.86	623.7	5.69	0.102	330.8	102.9	3.9	3.187
93 Minerva ..	1867	Watson ..	3.14	2.37	776.5	4.57	0.140	274.7	5.1	8.6	2.754
94 Aurora ..	1867	Watson ..	3.44	2.89	630.7	5.63	0.086	46.0	4.6	8.1	3.163
95 Arethusa ..	1867	Luther ..	3.52	2.63	657.7	5.40	0.144	31.2	244.3	12.9	3.076
96 Ægle ..	1868	Coggia ..	3.48	2.62	666.2	5.33	0.140	163.2	322.8	16.1	3.050
97 Clotho ..	1868	Tempel ..	3.26	1.98	814.2	4.36	0.258	65.6	160.7	11.8	2.668
98 Ianthe ..	1868	Peters ..	3.20	2.18	804.8	4.41	0.189	147.6	354.4	15.6	2.689
99 Duke ..	1868	Borelly ..	3.46	2.13	755.7	4.68	0.238	240.6	41.7	13.9	2.797
100 Hekate ..	1868	Watson ..	3.60	2.58	652.5	5.44	0.164	307.7	128.2	6.4	3.092
101 Helena ..	1868	Watson ..	2.94	2.23	854.2	4.16	0.138	327.4	343.7	10.2	2.884
102 Miriam ..	1868	Peters ..	3.47	1.86	817.0	4.35	0.303	354.6	212.0	5.1	2.662
103 Hera ..	1868	Watson ..	2.92	2.48	799.1	4.44	0.080	321.0	136.8	5.4	2.701
104 Clymene ..	1868	Watson ..	3.70	2.60	635.0	5.59	0.174	58.2	44.0	2.9	3.149
105 Artemis ..	1868	Watson ..	2.73	1.96	970.1	3.66	0.175	242.8	188.0	21.5	2.374
106 Diane ..	1868	Watson ..	3.73	2.59	631.6	5.62	0.181	27.0	63.4	4.8	3.160
107 Camilla ..	1868	Pogson ..	4.00	3.12	528.2	6.72	0.123	112.8	178.7	9.8	3.660
108 Hecuba ..	1869	Luther ..	3.54	2.88	616.4	5.76	0.103	173.5	352.4	4.4	3.212
109 Felicitas ..	1869	Peters ..	3.50	1.89	802.0	4.43	0.300	56.0	4.9	8.0	2.695
110 Lydia ..	1870	Borelly ..	2.94	2.52	785.4	4.52	0.077	336.8	57.2	6.0	2.733
111 Ate ..	1870	Peters ..	2.86	2.32	849.9	4.18	0.105	108.7	306.2	4.9	2.593
112 Iphigenia ..	1870	Peters ..	2.74	2.12	934.7	3.80	0.128	338.2	324.0	2.6	2.433
113 Amalthea ..	1871	Luther ..	2.68	2.17	968.8	3.66	0.087	186.7	123.2	5.0	2.376
114 Cassandra ..	1871	Peters ..	3.05	2.30	810.6	4.38	0.140	153.1	164.4	4.9	2.676
115 Thyra ..	1871	Watson ..	2.84	1.92	966.9	3.67	0.194	43.0	309.1	11.6	2.379
116 Sirona ..	1871	Peters ..	3.16	2.37	770.9	4.60	0.143	152.8	64.4	3.6	2.767
117 Lomia ..	1871	Borelly ..	3.06	2.92	686.0	5.18	0.023	42.8	349.6	15.0	2.991

Sign and Name.	Year of Discovery.	Discoverer.	Greatest Distance.	Least Distance.	Daily Motion.	Periodic Time.	Eccentricity.	Longitude of Perihelion.	Longitude of Node.	Inclination.	Mean Distance.
					n	Y_{18}		$^{\circ}$	$^{\circ}$	$^{\circ}$	
118 Peitho ..	1872	Luther ..	2'83	2'05	981'9	3'81	0'161	77'6	47'5	7'8	2'438
119 Althæa ..	1872	Watson ..	2'79	2'36	855'0	4'15	0'083	12'4	204'0	5'8	2'580
120 Lachesis ..	1872	Borelly ..	3'27	2'97	643'5	5'52	0'047	214'0	342'9	7'0	3'121
121 Hermione ..	1872	Watson ..	3'86	3'02	551'6	6'43	0'125	358'6	76'8	7'6	3'459
122 Gerda ..	1872	Peters ..	3'34	3'09	615'6	5'76	0'040	204'5	178'7	1'6	3'215
123 Brunhilda ..	1872	Peters ..	3'02	2'37	801'8	4'42	0'122	70'0	308'5	6'4	2'695
124 Alceste ..	1872	Peters ..	2'83	2'43	832'0	4'26	0'077	244'8	188'4	2'9	2'630
125 Liberatrix ..	1872	Prosper Henry ..	2'96	2'53	780'7	4'54	0'077	272'9	169'5	4'6	2'744
126 Velleda ..	1872	Paul Henry ..	2'70	2'18	931'0	3'81	0'107	347'8	23'1	2'9	2'440
127 Johanna ..	1872	Prosper Henry ..	2'94	2'59	775'3	4'58	0'067	120'0	31'8	8'3	2'756
128 Nemesis ..	1872	Watson ..	3'10	2'40	777'5	4'56	0'128	16'8	76'5	6'3	2'751
129 Antigone ..	1873	Peters ..	3'47	2'28	727'2	4'88	0'208	241'8	137'9	12'2	2'876
130 Electra ..	1873	Peters ..	3'77	2'47	642'9	5'52	0'208	20'5	146'0	22'9	3'123
131 Vala ..	1873	Peters ..	2'62	2'22	942'3	3'77	0'081	257'9	65'3	4'6	2'420
132 Æthra ..	1873	Watson ..	3'59	1'60	846'4	4'19	0'383	152'6	259'7	24'9	2'600
133 Cyrene ..	1873	Watson ..	3'48	2'63	663'6	5'35	0'140	247'2	321'1	7'2	3'058
134 Sophrosyne ..	1873	Luther ..	2'87	2'26	864'6	4'10	0'118	67'5	346'4	11'6	2'563
135 Hertha ..	1874	Peters ..	2'93	1'93	938'1	3'78	0'205	319'9	343'9	2'3	2'428
136 Austria ..	1874	Palisa ..	2'48	2'09	1026'4	3'46	0'084	316'1	186'1	9'6	2'286
137 Melboea ..	1874	Palisa ..	3'78	2'48	641'9	5'53	0'208	308'0	204'4	18'4	3'126
138 Tolosa ..	1874	Perrotin ..	2'85	2'05	928'0	3'83	0'162	311'4	54'8	3'2	2'449
139 Juewa ..	1874	Watson ..	3'27	2'29	765'8	4'63	0'177	164'6	2'4	11'0	2'779
140 Siwa ..	1874	Palisa ..	3'32	2'14	788'1	4'51	0'217	330'3	107'1	3'2	2'731
141 Lumen ..	1875	Paul Henry ..	3'23	2'10	814'5	4'36	0'211	13'9	319'1	12'0	2'667
142 Polana ..	1875	Palisa ..	2'74	2'10	942'9	3'76	0'132	219'9	292'3	2'2	2'419
143 Adria ..	1875	Palisa ..	2'96	2'56	773'0	4'59	0'073	222'5	333'7	11'5	2'762
144 Vibilia ..	1875	Peters ..	3'27	2'03	821'3	4'32	0'235	7'2	76'8	4'8	2'653
145 Adeona ..	1875	Peters ..	3'00	2'33	815'4	4'35	0'126	118'5	77'7	12'3	2'665
146 Lucina ..	1875	Borelly ..	2'91	2'53	789'9	4'49	0'070	216'1	84'2	13'2	2'722
147 Protogeneia ..	1875	Schulhof ..	3'22	3'06	638'7	5'55	0'026	26'0	251'2	1'9	3'137
148 Gallia ..	1875	Prosper Henry ..	3'28	2'26	769'5	4'61	0'185	36'1	145'2	25'4	2'770
149 Medusa ..	1875	Perrotin ..	2'39	1'88	1139'2	3'11	0'119	246'7	160'1	1'1	2'133
150 Nuwa ..	1875	Watson ..	3'37	2'59	689'3	5'15	0'131	357'1	207'6	2'1	2'981
151 Abundantia ..	1875	Palisa ..	2'68	2'50	850'7	4'17	0'036	167'3	38'9	6'5	2'591
152 Atala ..	1875	Paul Henry ..	3'41	2'86	639'0	5'55	0'087	84'9	41'6	12'2	3'136
153 Hilda ..	1875	Palisa ..	4'63	3'27	451'6	7'86	0'172	285'8	228'3	7'9	3'952
154 Bertha ..	1875	Prosper Henry ..	3'46	2'92	622'4	5'70	0'084	184'4	37'7	21'0	3'191
155 Scylla ..	1875	Palisa ..	3'66	2'17	713'8	4'97	0'256	82'0	42'9	14'1	2'913
156 Xanthippe ..	1875	Palisa ..	3'84	2'24	670'2	5'29	0'264	156'0	246'2	7'5	3'038
157 Dejanira ..	1875	Borelly ..	3'13	2'04	854'8	4'15	0'211	107'4	62'5	12'0	2'583
158 Coronis ..	1876	Knorre ..	3'02	2'72	730'6	4'86	0'053	58'0	281'2	1'0	2'868
159 Emilia ..	1876	Paul Henry ..	3'45	2'77	647'7	5'48	0'110	101'3	135'2	6'1	3'107
160 Una ..	1876	Peters ..	2'90	2'56	787'2	4'51	0'062	56'0	9'4	3'9	2'729
161 Athor ..	1876	Watson ..	2'69	2'05	970'0	3'66	0'136	313'3	18'6	9'2	2'374
162 Laurentia ..	1876	Prosper Henry ..	3'56	2'49	673'1	5'27	0'177	145'8	38'2	6'2	3'029
163 Erigone ..	1876	Perrotin ..	2'72	1'99	981'1	3'62	0'156	93'8	159'1	4'7	2'356
164 Eva ..	1876	Paul Henry ..	3'35	1'72	829'7	4'28	0'347	359'6	77'5	24'4	2'635
165 Loreley ..	1876	Peters ..	3'36	2'89	642'1	5'53	0'076	277'0	304'1	11'2	3'126
166 Rhodope ..	1876	Peters ..	3'27	2'12	803'0	4'42	0'214	30'9	129'6	12'0	2'693
167 Urda ..	1876	Watson ..	4'22	2'22	614'5	5'77	0'312	32'7	170'1	1'7	3'219
168 Sibylla ..	1876	Peters ..	3'62	3'14	570'0	6'22	0'071	13'0	209'8	4'5	3'384
169 Zelia ..	1876	Prosper Henry ..	2'67	2'05	978'5	3'63	0'131	326'9	354'6	5'5	2'360
170 Maria ..	1877	Perrotin ..	2'72	2'39	868'8	4'08	0'064	95'8	301'3	14'4	2'555
171 Ophelia ..	1877	Borelly ..	3'51	2'79	635'5	5'58	0'118	143'6	101'2	2'6	3'147
172 Baucis ..	1877	Borelly ..	2'65	2'11	966'4	3'67	0'114	328'6	331'9	10'0	2'380

TIDE TABLES.

When the times of High Water at one port are known, those for a neighbouring place may be readily found approximately, by adding or subtracting the difference of the establishments of the two places. For the Coasts of Europe and America the establishment of almost every harbour is accurately known; but in the Indian Ocean this important element is only roughly fixed for a few of the ports on its shores and islands. For some places only a single observation exists, and that of unknown date; in others the authorities differ widely.

The following Table is formed from such data as exist, and gives the constants to be added to or subtracted from the times of High Water at Bombay, according to the sign affixed to each, in order to find the time of High Water at the given place.

For example, the time of Tide at Bankot on any day will be found by subtracting 40m. from the time of Apollo Bandar High Water at Bombay on that day; thus,—on January 8th, 1897, the time of High Water at Bombay is 2h. 25m. A.M.; hence at Bankot it will be High Water 40m. earlier, or at 1h. 45m. A.M. So for Daman the Table gives + 1h. 50m., and hence High Water there on the 8th will occur at 2h. 25m. + 1h. 50m., that is, at 4h. 15m. A.M.

PLACE.	Latitude.	Long. E. from Greenwich.	Tide Constant.		Range in Feet.
			H.	M.	
Abdu'l Kuri	12 13½ N.	52 3	+ 4	53	8
Aden	12 46 "	45 5	— 1	36	8
Agoda, near Goa	15 29½ "	73 45½	— 1	10	* 9—
Akyab	20 8 "	92 54½	— 1	55	9—
Babelmandeb I.	12 41 "	43 27	— 0	10	6
" Strait			+ 0	50	
Balasur	21 28 "	87 0	— 1	58	10—
Bankot	17 57 "	73 1	— 0	40	12
Basein	19 18 "	72 49	+ 0	50	17
Bussora (bar)	30 32 "	47 50	+ 0	20	
Beyt	22 28½ "	69 9	+ 0	20	14
Bombay	18 54 "	72 48	0	0	† 12—6
Bushir	29 0 "	50 50	+ 7	50	6
Calcutta	22 33½ "	88 19	+ 3	20	
Chittagong	22 20 "	91 43	+ 1	43	15—10
Cochin	9 58 "	76 14	+ 1	52	6
Coringa	16 49 "	82 12	— 1	44	5—3
Curieuse (Seychelles)	4 16 S.	55 48	— 6	28	7
Daman (bar)	20 22 N.	72 49	+ 1	50	17
Diamond Island	15 51 "	94 17	— 1	10	8
Diu Island	20 42 "	71 0	+ 2	20	6
Goa	15 28 "	73 51	+ 0	5	5
Good Hope Cape	33 56 "	18 29	+ 3	12	
Johanna	17 52 S.	37 1	+ 4	40	16
Kedjri	12 11 N.	44 25	+ 3	50	8
Killimane	21 50 "	87 56	— 0	10	
Kishm Island	26 57 "	56 17	— 0	40	12
Kuria Muria	17 27 "	55 36	— 3	20	6
Loheia	15 42 "	42 39	+ 1	50	3
Macowa Island	16 58 "	41 20	+ 0	54	2
Madras	13 4 "	80 14	+ 4	6	3
Magadoxa	2 2 "	45 25	+ 4	50	8
Mahé	4 36 S.	55 34	+ 4	5	6
Makumba	15 42 "	45 58	— 6	55	17
Maldives	4 54 N.	72 58	+ 3	20	4
Martaban	16 32 "	97 35	+ 2	40	21
Massowa	15 36 "	39 21	+ 1	25?	3½
Mauritius	20 23 S.	57 46	+ 3	30	1
Mazeira I.	20 8 N.	53 33	— 0	50	5
Malinda	3 13 S.	40 11	+ 4	40	11
Mergui	12 27 N.	98 35	— 0	10	21—
Merjee	14 30 "	74 21	— 0	40	7
Morebat	16 58 "	54 33	— 2	40	6
Nankaury	8 0 "	93 46	— 2	25?	8
Negapatam	10 46 "	79 50	— 6	40	3
Palmaris Pt.	9 51 "	80 14	— 2	10	11—
Patta	2 9 S.	41 7	+ 4	50	10
Penang	5 25 N.	100 20	+ 2	35	8
Peros Banhos (Chagos)	5 14 S.	71 46	+ 1	50	5
Pulicat Shoals	13 25 N.	80 18	— 2	15	3

* Range of the Spring Tides; the others are not particularised.

† Spring and Neap ranges.

PLACE.				Latitude.	Long. E. from Greenwich.	Tide Constant.	Range in Feet.
				° ' "	° ' "	H. M.	
Rajapur	..	..	..	18 16 N.	73 0	- 0 40	12
Rangoon	..	..	..	16 47 "	96 10	+ 5 50	20-14
Rasul Khyma	..	..	..	25 48 "	55 57	- 0 40	7
Rodriguez	..	..	..	19 41 S.	63 25	+ 1 55	6
Singapore	..	..	..	1 17 N.	103 50	- 2 40	9
Suez	..	..	..	29 59 "	32 34	+ 0 50	6
Surat	..	..	..	21 12 "	72 47	+ 4 20	30
Table Bay	..	..	..	33 54 S.	18 25	+ 2 55	5
Tamard, Socotra	..	..	..	12 39 N.	54 1	- 4 20	8
Tavoy, I.	..	..	..	13 6 "	98 14	- 1 40	17
Trincomali	..	..	..	8 36 "	81 14	- 3 22	2
Versava	..	..	..	19 7 "	72 46	+ 0 35	16
Vingoria	..	..	..	15 53 "	73 27	- 1 10	6
Zanzibar	..	..	..	6 9 S.	39 14	+ 4 40	10

Table for finding the Height of the Tide at any intermediate Hour between two successive Times of High Water—the range being known.

Range.	Low Water.	H. M. 0 30	H. M. 1 0	H. M. 1 30	H. M. 2 0	H. M. 2 30	H. M. 3 0	H. M. 3 30	H. M. 4 0	H. M. 4 30	H. M. 5 0	H. M. 5 30	Range.
Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.
4	0.0	0.1	0.3	0.6	1.0	1.5	2.0	2.5	3.0	3.4	3.7	3.9	4
5	0.0	0.1	0.4	0.8	1.2	1.8	2.5	3.1	3.7	4.3	4.6	4.8	5
6	0.0	0.2	0.5	0.9	1.5	2.2	3.0	3.7	4.5	5.1	5.5	5.8	6
7	0.0	0.2	0.6	1.1	1.8	2.6	3.5	4.3	5.3	5.9	6.4	6.8	7
8	0.0	0.2	0.7	1.2	2.0	3.0	4.0	5.0	6.0	6.7	7.3	7.8	8
9	0.0	0.2	0.8	1.4	2.3	3.4	4.5	5.7	6.7	7.6	8.2	8.7	9
10	0.0	0.3	0.8	1.6	2.6	3.8	5.0	6.3	7.4	8.4	9.2	9.7	10
11	0.0	0.3	0.9	1.7	2.8	4.2	5.5	6.8	8.3	9.3	10.1	10.7	11
12	0.0	0.3	1.0	1.9	3.1	4.5	6.0	7.5	8.9	10.2	11.0	11.7	12
13	0.0	0.3	1.0	2.0	3.3	4.8	6.5	8.2	9.7	11.0	12.0	12.7	13
14	0.0	0.3	1.1	2.2	3.6	5.2	7.0	8.8	10.4	11.8	12.9	13.7	14
15	0.0	0.4	1.2	2.3	3.8	5.7	7.5	9.4	11.2	12.7	13.8	14.6	15
16	0.0	0.4	1.3	2.5	4.1	6.0	8.0	10.0	11.9	13.5	14.7	15.6	16
17	0.0	0.4	1.3	2.7	4.3	6.3	8.5	10.7	12.7	14.3	15.7	16.6	17
18	0.0	0.4	1.4	2.8	4.6	6.7	9.0	11.3	13.4	15.2	16.6	17.6	18
19	0.0	0.5	1.5	2.9	4.8	7.1	9.5	11.9	14.2	16.1	17.5	18.5	19
20	0.0	0.5	1.6	3.1	5.1	7.5	10.0	12.1	14.9	16.9	18.4	19.5	20
21	0.0	0.5	1.7	3.2	5.3	7.8	10.5	13.2	15.7	17.7	19.3	20.5	21
22	0.0	0.6	1.8	3.4	5.6	8.2	11.0	13.8	16.4	18.6	20.2	21.4	22
23	0.0	0.6	1.8	3.6	5.8	8.6	11.5	14.4	17.2	19.4	21.2	22.4	23
24	0.0	0.6	1.9	3.7	6.1	9.0	12.0	15.0	17.9	20.3	22.1	23.4	24
25	0.0	0.7	2.0	3.8	6.4	9.3	12.5	15.7	18.7	21.2	23.0	24.4	25
26	0.0	0.7	2.1	4.0	6.7	9.8	13.0	16.2	19.3	22.0	23.9	25.3	26
27	0.0	0.7	2.2	4.2	6.9	10.1	13.5	16.8	20.1	22.8	24.8	26.3	27
28	0.0	0.7	2.3	4.3	7.2	10.5	14.0	17.5	20.8	23.7	25.8	27.3	28
29	0.0	0.7	2.3	4.5	7.4	10.8	14.5	18.2	21.6	24.5	26.7	28.3	29
30	0.0	0.8	2.4	4.7	7.7	11.2	15.0	18.8	22.3	25.3	27.6	29.2	30
31	0.0	0.8	2.5	4.8	7.9	11.7	15.5	19.4	23.1	26.1	28.5	30.2	31
32	0.0	0.8	2.6	5.0	8.2	12.0	16.0	20.0	23.8	27.0	29.4	31.2	32
33	0.0	0.8	2.7	5.1	8.4	12.3	16.5	20.7	24.6	27.9	30.3	32.2	33
34	0.0	0.8	2.7	5.2	8.7	12.7	17.0	21.2	25.3	28.7	31.2	33.2	34
35	0.0	0.8	2.8	5.4	8.9	13.2	17.5	21.8	26.1	29.6	32.2	34.1	35
40	0.0	1.0	3.2	6.2	10.2	15.0	20.0	25.0	29.8	33.8	36.8	39.0	40
45	0.0	1.2	3.6	7.0	11.5	16.8	22.5	28.2	33.5	38.0	41.4	43.8	45

BOMBAY TIDE-TABLES FOR 1897.

By Lieut. C. C. D. MORICE, R.E., Offg. Dy. Superintendent, Survey of India Department,
in charge *Tidal and Levelling Operations*, and E. ROBERTS, F.R.A.S., F.S.S.,
of the *Nautical Almanac Office, London.*

APOLLO BANDAR (TIDAL OBSERVATORY, LAT. 18° 55' N., LONG. 72° 50' E).

The observations on which the following Tables depend were taken between 1878 and 1896 on one-quarter the natural scale with a self-registering Tide-Gauge as part of the operations of the Survey Department of the Government of India, and were reduced in the Office of the Tidal and Levelling Operations in Poona by the method of Harmonic Analysis described in detail in a Report of the Committee for the Harmonic Analysis of Tidal Observations consisting of the late Professor J. C. Adams and Professor G. H. Darwin, which was drawn up by the latter for the Meeting of the British Association at Southport in 1883.

The constants thus obtained for each constituent tide were sent to Mr. E. Roberts, of the Nautical Almanac Office, who deduced from them the times and heights of High and Low Water contained in the following tables with the aid of the India-Office Tide-predicting machine designed by Lord Kelvin and himself.

In these Tables the heights are referred to the Datum of Soundings in the charts of Bombay, namely, the "Mean of the Lowest Ordinary Spring-tides." The accepted height of this datum is 73 feet above Town Hall Datum, or 8·23 feet below the mean level of the sea, or 2·00 feet above the zero of the gauge, or 38·00 feet below the Standard Bench-mark, which is situated at the Public Works Secretariat, and consists of a 3-foot cube of polished granite, the top surface of which is the plane of reference and is exactly on the same level as the Town Hall Bench-mark. The Datum of Soundings in the charts is also 0·51 foot or about 6 inches lower than "Indian Spring low-water mark," the scientific datum for charts which was adopted after discussion between Professor Darwin, Major Baird, R.E., and Captain Wharton, R.N., and to which the heights in the Apollo Bandar Tide-Tables for 1892 were referred. The mean range of greatest ordinary springs is 13·9 feet.

The extreme observed difference in the height of the water is 18·6 feet (see following list of heights).

Apparent Time of High Water at the Full and Change of the Moon (Mean Establishment of the Port) is 1h. 35m.

The following list gives the accepted values of some important heights in Bombay referred to the Town Hall Datum:—

	Above Town Hall Datum.
	Ft. In.
Standard Bench-mark and Town Hall Bench-mark.....	100 0
G. T. S. Bench-mark at Apollo Bandar Tidal Observatory	94 0
Cooping level, Government Wet Basin.....	92 0
Bandar level and coping of Prince's Dock	91 0
Highest H. W. observed, Ex. S. T.	89 2
H. W. O. S. T.	86 3
Mean H. W.	84 6
H. W. O. N. T.	83 2
Highest Low Water	81 0
Mean Sea Level as inscribed on Standard Bench-mark	80 3
Lowest High Water	80 2
Blocks P. and O. Mazagon Dry Dock	78 2
L. W. O. N. T.	77 3
Mean L. W.	76 0
Sill P. and O. Mazagon Dry Dock (Small Old Dock) ..	75 6
L. W. O. S. T.	74 3
Standard L. W. Whish's Surveys	72 10
Indian Spring Low Water Mark	72 6
Mean of Lowest Ordinary Spring Tides or line of reference for Soundings, Permanent accepted value	72 0
Sill of Upper Old Bombay Government Dry Dock.....	72 0
Lowest Low Water observed, Ex. S. T.	70 7
Blocks of Middle and Lower Old Bombay Government Dry Dock	70 5
Blocks Mogul's Dry Dock, B. I. S. N.	70 1
Sill of Middle Old Bombay Govt. Dry Dock.....	69 10
Sill of Lower Old Bombay Govt. Dry Dock.....	69 9
Sill of Blocks P. and O. Ritchie Dry Dock	68 0
Bottom of Arsenal Basin	66 0
Sill Sassoon Wet Dock	65 0
Sill of Government Wet Basin	63 2
Blocks of Duncan Government Dry Dock	63 0
Sill of Duncan Government Dry Dock	62 3
Bottom of Government Wet Basin	61 3
Blocks Merewether Dry Dock with Centre Wedge removed	59 1
Sill Merewether Dry Dock	58 0
Sill Prince's Wet Dock	58 0
Sill Victoria Wet Dock.....	56 0
Sill Communication Passage, Prince's and Victoria Docks	56 0
Bottom Prince's Wet Dock	55 0
Bottom Victoria Wet Dock.....	53 0

The heights in these Tables, when added algebraically to the Chart Soundings, give the depth of water: consequently when a minus sign (—) is prefixed to a Low-water height, that height should be subtracted from the sounding to obtain the depth of water.

PRINCE'S DOCK (TIDAL OBSERVATORY, LAT. 18° 57' N., LONG. 72° 50' E).

The observations on which the following Tables depend were taken between 1888 and 1895 on one-twelfth the natural scale with a small self-registering Tide-Gauge as part of the operations of the Survey Department of the Government of India, and were reduced in the Office of the Tidal and Levelling Operations in Poona by the method of Harmonic Analysis described in detail in a report of the Committee for the Harmonic Analysis of Tidal Observations, consisting of the late Professor J. C. Adams and Professor G. H. Darwin, which was drawn up by the latter for the Meeting of the British Association at Southport in 1883.

The constants thus obtained for each constituent tide were sent to Mr. E. Roberts, of the nautical Almanac Office, who deduced from them the times and heights of High and Low Water contained in the following Tables, with the aid of the India-Office Tide-predicting machine designed by Lord Kelvin and himself.

In these Tables the heights are referred to, and give the depth of water on Prince's Dock sill which is 22'31 feet below the mean level of the sea, or 14'00 feet below the zero of the gauge or 42'00 feet below the Standard Bench-mark, which is situated at the Public Works Secretariat, and consists of a 3-foot cube of polished granite, the top surface of which is the plane of reference, and is exactly on the same level as the Town Hall Bench-mark.

The heights of some other points in Bombay with reference to Prince's Dock sill are as follow:—

	Above Prince's Dock sill in feet.
Bandar level and coping of Prince's Dock	33'00
Blocks Hyd. Lift up	32'58
Bench-mark of reference of Tide-Gauge on coping of swing-bridge pier.	31'81
Indian Spring low water mark	14'49
Mean of Lowest Ordinary Spring-Tides, or line of reference for Soundings	14'00
	Below Prince's Dock sill in feet.
Blocks Hyd. Lift down	1'17
Victoria Dock sill	2'00
Bottom of Prince's Dock	3'00
Bottom of Victoria Dock	5'00
Town Hall Datum	58'00

The mean range of the greatest ordinary springs is 13'9 feet.

The extreme observed difference in the height of the water is 18'6 feet (see List of Heights on page 15).

Apparent Time of High Water at the Full and Change of the Moon (Mean Establishment of the Port) is 11h. 16m.

The letter "m" is appended to the times of morning tides, and the letter "a" to those of afternoon tides.

17
LEVEL OF IMPORTANT POINTS AT BOMBAY ABOVE
TOWN HALL DATUM.

	Ft.	
	91	<i>Bandar Level and Coping of Prince's Dock.</i>
<i>Blocks Hyd. Lift-up</i> 90' 7"	90	
	89	
	88	88' 5" <i>H. W. Ec. S. T.</i>
	87	
	86	86' 3" <i>H. W. O. S. T.</i>
	85	
	84	84' 6" <i>Mean H. W.</i>
	83	83' 3" <i>H. W. O. N. T.</i>
	82	
	81	81' 0" <i>Highest Low Water.</i>
	80	80' 2" <u><i>Mean Level of the Sea.</i></u>
	79	
<i>Blocks P. & O. Mazagon Dry Dock</i> 78' 2"	78	
<i>Blocks old Bombay Govt. Dry Dock, Upper.</i> 77' 0"	77	77' 3" <i>L. W. O. N. T.</i>
	76	76' 0" <i>Mean L. W.</i>
<i>Sill P. & O. Mazagon Dry Dock</i> 75' 6"	75	
	74	74' 3" <i>L. W. O. S. T.</i>
	73	72' 10" <i>Standard L. W. Whisk's Surveys.</i>
<i>Old Bombay Govt. Dry Dock Sill</i> } 72' 0"	72	{ <i>Mean of Lowest Ordinary Spring Tides.</i> <u><i>Line of reference for Soundings</i></u>
<i>Upper Blocks, middle</i> }	72' 0"	
<i>Do. Blocks of Lower Dock</i> 71' 7"	71	71' 2" <i>L. W. Ec. S. T.</i>
<i>Blocks Mogul's Dry Dock, B.I.S.N.</i> 70' 1"	70	
<i>Old Bombay Govt. Dry Dock, Sill middle.</i> 69' 10"	69	69' 9" <i>Sill old Bom. Govt. Dry Dock Lower.</i>
<i>Sill Mogul's Dry Dock, B.I.S.N.</i> 69' 2"	69	69' 4" <i>Blocks Upper and Lower Duncan Dry Dock, Govt.</i>
<i>Sill and Blocks P. & O. Ritchie Dry Dock.</i> 68' 0"	68	68' 3" <i>Sill Lower Duncan Dry Dock, Govt.</i>
	67	67' 4" <i>Sill Upper do. do.</i>
	66	
<i>Sill Sassoon Wet Dock</i> 65' 0"	65	
	64	
	63	
	62	
	61	
	60	
	59	
<i>Sill Prince's Wet Dock</i> 58' 0"	58	
<i>Blocks Hyd. Lift-down</i> 56' 10"	57	
<i>Sill Victoria Wet Dock</i> 56' 0"	56	
<i>Bottom Prince's Wet Dock</i> 55' 0"	55	
	54	
<i>Bottom Victoria Wet Dock</i> 53' 0"	53	

January—31 Days.

PHASES OF THE MOON.

● New Moon 3rd, 10h. 54' 7m. A.M.
 ☾ First Quarter 11th, 2h. 37' 2m. A.M.

○ Full Moon
 ☾ Last Quarter

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			
				Sunrise.		Sunset.	
				A.M.	P.M.	A.M.	P.M.
Fr.	1	NEW YEAR'S DAY.—CIRCUMCISION.	1	6 34	5 34	0	
Sat.	2	Venus on the Meridian, 3h. 1m. P.M.	2	6 34	5 35	0	
S.	3	2ND SUNDAY AFTER CHRISTMAS.	3	6 34	5 35	0	
Mon.	4	Mercury 0° 8' S. of Moon, 11h. P.M.	4	6 35	5 35	0	
Tu.	5	Jupiter passes the Meridian, 3h. 45m. A.M.	5	6 35	5 36	0	
Wed.	6	EPIPHANY.	6	6 35	5 37	0	
Th.	7	Mercury at greatest elongation, 19° 8' E, 0h. A.M.—Venus 3° 7' S of Moon, 0h. A.M.	7	6 36	5 38	0	
Fr.	8	Day breaks at 5h. 55m. A.M.	8	6 36	5 38	0	
Sat.	9	Mercury on the Meridian, 1h. 26m. P.M.	9	6 36	5 39	0	
S.	10	1ST SUNDAY AFTER EPIPHANY.—Mercury in Ascending Node, 0h. P.M.	10	6 36	5 40	0	
Mon.	11	PLOUGH MONDAY.	11	6 36	5 40	0	
Tu.	12	Twilight ends, 6h. 21m. P.M.	12	6 36	5 41	0	
Wed.	13	Mercury stationary, 10h. A.M.	13	6 36	5 42	0	
Th.	14	Duration of light 12h. 26m.	14	6 37	5 43	0	
Fr.	15	Mercury in Perihelion, 2h. A.M.—Mars 1° 42' S. of Moon, 8h. A.M.	15	6 37	5 44	0	
Sat.	16	Mars stationary, 0h. P.M.	16	6 37	5 44	0	
S.	17	2ND SUNDAY AFTER EPIPHANY.	17	6 37	5 44	0	
Mon.	18	Venus passes the Meridian, 3h. 7m. P.M.	18	6 37	5 45	0	
Tu.	19	Mars on the Meridian, 8h. 41m. P.M.	19	6 37	5 45	0	
Wed.	20	Jupiter passes the Meridian, 2h. 43m. A.M.	20	6 37	5 46	0	
Th.	21	Twilight lasts 40m.	21	6 37	5 47	0	
Fr.	22	Jupiter 3° 46' N of Moon, 2h. A.M.—Mercury in inferior conjunction with Sun, 7h. P.M.	22	6 37	5 47	0	
Sat.	23	Length of day 11h. 12m.	23	6 36	5 48	0	
S.	24	3RD SUNDAY AFTER EPIPHANY.	24	6 36	5 48	0	
Mon.	25	CONVERSION OF St. PAUL.—Mercury at greatest Hel. Lat. N 9h. A.M.	25	6 36	5 49	0	
Tu.	26	Duration of darkness 11h. 26m.	26	6 36	5 50	0	
Wed.	27	Saturn 7° 19' N of Moon, 7h. P.M.	27	6 36	5 50	0	
Th.	28	Length of night 12h. 45m.	28	6 36	5 51	0	
Fr.	29	Saturn passes the Meridian, 7h. 13m. A.M.	29	6 35	5 52	0	
Sat.	30	Venus in Ascending Node, 4h. P.M.	30	6 35	5 52	0	
S.	31	4TH SUNDAY AFTER EPIPHANY.—Mercury 5° 11' N of Moon, 2h. P.M.	31	6 35	5 53	0	

January.

▷ In Apogee..... 12th, 1h. A.M. | ▷ In Perigee..... 25th, 7h. P.M.

Day of the Month.	Apollo Bunder, Mean Time.						Prince's Dock, Mean Time.						Chronology of Remarkable Events.	
	High Water.			Low Water.			High Water.			Low Water.				
	Time.		Ht.	Time.		Ht.	Time.		Depth on Sill	Time.		Depth on Sill		
	H.	M.		H.	M.		H.	M.		H.	M.			
1	9	8m	12	1	3 47m	6	8	9	11m	23	1	3 34m	20	Queen of England proclaimed Empress of India in India, 1877—Prince's Dock, Bombay, opened, 1880.
2	10	37a	15	0	3 28a	1	3	19	35a	29	2	3 23a	15	11 Farakhabad taken by Sir Colin Campbell, 1858—Calcutta retaken, 1757.
3	11	23a	15	9	4 16a	0	10	11	21a	29	11	4 13a	14	3 Abyssinian Expedition landed at Annesley Bay, 1868.
4	11	6m	12	8	5 34m	5	3	11	4m	26	11	5 24m	19	
5	—	—	—	5	1a	0	10	—	—	—	5	1a	14	9
6	0	4m	16	2	6 16m	4	7	0	4m	30	4	6 9m	18	7
7	11	51m	12	11	5 42a	1	1	11	51m	27	1	5 45a	15	0
8	0	43m	16	3	6 55m	4	2	0	41m	30	4	6 51m	18	2
9	0	39a	13	0	6 22a	1	8	0	11a	27	1	6 26a	15	7
10	1	20m	15	10	7 32m	3	11	1	22m	29	11	7 31m	17	11 Evacuation of Cabul by the British Troops, 1842—Peace with Holkar, 1818.
11	1	22a	12	8	7 0a	2	5	1	25a	26	9	7 4a	16	6 Calais regained by France, 1578—Disastrous Retreat of British Troops from Cabul, 1812.
12	1	54m	15	2	8 8m	3	6	2	8a	26	2	7 41a	17	3 Prince Albert Victor born, 1861—Kandahar occupied by British, 1879—Galileo died, 1612.
13	2	25m	14	3	8 13m	4	2	2	31m	28	3	8 48m	18	7 Napoleon III died, 1873—Marquis of Hastings resigned, 1823.
14	2	47a	11	6	8 11a	4	8	2	50a	25	6	8 18a	18	10 Capture of the Cape of Good Hope, 1806—Penny Postage, Great Britain, 1840.
15	2	51m	13	4	9 19m	4	6	3	0m	27	4	9 27m	18	1 Capture of Trincomalee, 1795.
16	3	31a	10	10	8 47a	5	10	3	33a	24	10	8 56a	20	1 Zulu War began, 1879—Dalhousie, Gov.-Genl., 1848.
17	3	20m	12	5	9 54m	1	10	3	23m	26	5	10 8m	18	9 Battle of Chillianwala, 1849.
18	4	22a	10	2	9 26a	7	0	4	20a	21	3	9 44a	21	2
19	3	45m	11	7	10 44m	5	0	3	54m	25	8	10 55m	19	10 Washington Irving died, 1860—Arrest of Mulharao, Gaekwar of Baroda, 1875.
20	5	30a	9	9	10 15a	8	0	5	27a	23	11	10 45a	22	0 Book of Common Prayer adopted by Parliament, 1549—First Victorian Government formed, 1851.
21	4	20m	10	11	11 40m	5	1	4	28m	25	0	11 51m	19	3 Battle of Corunna, 1809.
22	7	41a	9	10	11 58a	8	10	7	0a	24	0	—	—	6 English Fleet arrived at Chittagong, 1619—Dr. Franklin born, 1706.
23	4	58m	10	4	—	—	—	5	20m	34	6	0 30m	22	8 Edward Lord Lytton died, 1873.
24	9	8a	10	7	0 45a	4	11	9	8a	24	8	0 54a	18	11 Aden captured by the British, 1839.
25	6	18m	9	10	2 7m	8	10	6	30m	24	2	2 9m	22	3 Oudh amalgamated with the N.-W. P., 1875.
26	9	55a	11	6	1 50a	4	5	9	54a	25	7	1 58a	18	8 Australia colonised, 1788—Severe Defeat of British Column at Isandula by the Zulus, 1879.
27	8	0m	9	10	3 18m	8	3	8	6m	24	2	3 23m	22	3 Surrender of Multan, 1849—First sod of Indore Railway line turned, 1872.
28	10	33a	12	5	2 44a	3	10	10	30a	26	7	2 51a	17	0 Pitt died, 1806.
29	9	18m	10	4	4 9m	7	6	9	16m	24	7	4 10m	21	6 University of Calcutta founded, 1857—Attack by Zulus at Isandula (South Africa), British Camp taken and nearly 1,000 killed, 1879.
30	11	5a	13	5	3 32a	3	11	10	58a	27	6	3 40a	17	1 Marriage of the Princess Royal and Prince Frederick William of Prussia, 1858.
31	10	7m	11	0	4 50m	6	8	10	10m	25	4	4 52m	20	2 Prince F. W. Victor Albert of Prussia born, 1859—New High Court Offices opened in Bombay, 1879.
1	11	36m	11	3	4 13a	2	5	11	25a	28	5	4 21a	16	1 Telephone Exchanges opened in Calcutta, Madras and Bombay, 1892.
2	10	52m	11	9	5 24m	5	10	10	59m	26	1	5 31m	19	8 First English Newspaper published at Calcutta, 1780.
3	—	—	—	4	5 52a	1	10	11	54a	29	2	5 4a	15	9 Charles I beheaded, 1649.
4	0	5m	14	11	6 3m	5	1	11	44m	26	9	6 6m	18	9 Cape Horn first doubled, 1616—Matiny at Vellore, 1807.
5	11	35m	12	6	5 30a	1	5	—	—	—	5	41a	15	
6	0	33m	15	5	6 30m	1	4	0	25m	29	8	6 38m	18	
7	0	16a	13	0	6 7a	1	4	0	25a	27	3	6 15a	15	
8	1	0m	15	8	7 7m	3	9	0	58m	29	10	7 10m	17	
9	0	58a	13	5	6 45a	1	8	1	4a	27	7	6 50a	15	
10	1	29m	15	7	7 37m	3	3	1	33m	29	8	7 43m	17	
11	1	38a	13	5	7 21a	2	5	1	45a	27	6	7 28a	16	
12	2	1m	15	3	8 10m	2	11	2	9m	29	3	8 19m	17	
13	2	23a	13	2	8 5a	3	6	2	31a	27	3	8 10a	17	
14	2	36m	14	8	8 48m	2	10	2	47m	23	7	9 1m	16	
15	3	16a	12	8	8 48a	4	9	3	25a	26	9	8 58a	18	
16	3	16m	13	10	9 35m	2	10	3	23m	27	9	9 50m	16	
17	4	20a	12	1	9 35a	6	2	4	21a	26	2	9 52a	20	
18	4	2m	12	10	10 36m	3	1	4	11m	26	10	10 44m	17	
19	5	33a	11	8	11 6a	7	6	5	35a	25	9	11 3a	21	
20	5	0m	11	11	11 0a	3	2	5	8m	26	0	11 53m	17	
21	7	8a	11	10	—	—	—	7	9a	25	10	—	—	
22	8	13m	11	2	1 3m	8	2	6	24m	25	5	0 57m	22	
23	8	31a	12	6	1 3a	3	1	8	38a	26	6	1 8a	17	
24	7	42m	10	10	2 40m	7	8	7	51m	25	0	2 40m	21	
25	9	40a	13	7	2 12a	2	10	9	45a	27	6	2 14a	16	
26	9	8m	11	2	3 54m	6	10	9	0m	25	3	3 45m	20	
27	10	33a	14	6	3 15a	2	5	10	36a	28	5	3 16a	16	
28	10	11m	11	9	4 51m	5	9	10	8m	25	10	4 40m	19	
29	11	16a	15	2	4 12a	2	1	11	19a	29	2	4 7a	16	

February—28 Days.

PHASES OF THE MOON.

● New Moon 2nd, 1h. 45m. A M ○ Full Moon 17th, 8h. 34m. P.M.
 ☾ First Quarter 10th, 6h 16 4m A.M. ☾ Last Quarter..... .. 24th, 8h. 34 9m. A M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A M.	Sunset P.M.	True Noon		
Mon.	1	Sun Eclipsed, invisible at Bombay.	32	6 35	5 53	0 13 51	29 0	16 59 45
Tu.	2	DAY OF PURIFICATION.	33	6 34	5 54	0 13 59	● 0 5	16 42 23
Wed	3	Mercury stationary, 9h. A.M.	34	6 34	5 54	0 14 5	1 5	16 24 45
Th.	4	Day breaks at 5h. 55m. A M.	35	6 34	5 55	0 14 10	2 5	16 6 49
Fr.	5	Jupiter on the Meridian, 1h 34m A.M.	36	6 33	5 55	0 14 15	3 5	15 48 57
Sat.	6	Venus 3° 48' S of Moon, 4h. A.M.	37	6 33	5 56	0 14 19	4 5	15 30 9
S.	7	Twilight ends 6h 35m. P M	38	6 33	5 56	0 14 22	5 5	15 11 24
Mon.	8	Venus on the Meridian, 3h. 7m A.M.	39	6 32	5 57	0 14 25	6 5	14 52 26
Tu.	9	Duration of light 12h. 43m.	40	6 32	5 57	0 14 27	7 5	14 33 12
Wed	10	Mercury on the Meridian, 10h. 29m. A M.	41	6 31	5 58	0 14 27	8 5	14 13 44
Th.	11	Twilight lasts 39m.	42	6 31	5 58	0 14 27	9 5	13 54 0
Fr	12	Mars 1° 51' S of Moon, 1h. A M	43	6 30	5 59	0 14 26	10 5	13 34 4
Sat	13	Length of day 11h 29m	44	6 30	5 59	0 14 25	11 5	13 13 55
S	14	SEPTUAGESIMA SUNDAY — St. Valentine's Day.	45	6 29	6 0	0 14 23	12 5	12 53 32
Mon.	15	Duration of darkness, 11h. 11m.	46	6 29	6 0	0 14 20	13 5	12 32 58
Tu.	16	Venus at greatest elongation 46° 38' E, 3h A M. Mercury at greatest elongation 23° 33' W, 10h. A.M.	47	6 28	6 1	0 14 16	14 5	12 12 11
Wed.	17	Uranus in Quadrature with Sun, 1h. P.M. Mercury in Descending Node, 8h. P.M.	48	6 28	6 1	0 14 11	○ 15 5	11 51 12
Th.	18	Jupiter 3° 33' N of Moon, 5h. A M	49	6 27	6 1	0 14 6	16 5	11 30 3
Fr.	19	Saturn in Quadrature with Sun, 1h A.M	50	6 26	6 2	0 14 0	17 5	11 8 42
Sat	20	Jupiter on the Meridian, 6h. 23m. A.M.	51	6 26	6 2	0 13 53	18 5	10 47 11
S.	21	SEXAGESIMA SUNDAY.	52	6 25	6 3	0 13 47	19 5	10 25 31
Mon.	22	Mars on the Meridian, 6h. 59m P M.	53	6 24	6 3	0 13 39	20 5	10 3 40
Tu.	23	Jupiter in opposition with Sun, 7h P.M.	54	6 24	6 3	0 13 31	21 5	9 41 40
Wed	24	St. MATTHIAS'S DAY.—Saturn 7° 19' N. of Moon, 2h. A.M.	55	6 23	6 4	0 13 21	○ 22 5	9 19 31
Th.	25	Venus on the Meridian, 3h. 0m. A.M.	56	6 22	6 4	0 13 12	23 5	8 57 14
Fr.	26	Neptune stationary, 3h. P.M.	57	6 22	6 5	0 13 2	24 5	8 34 48
Sat.	27	Saturn on the Meridian, 5h. 23m A.M	58	6 21	6 5	0 12 51	25 5	8 12 16
S	28	QUINQUAGESIMA.—SHROVE SUNDAY — Mercury in Aphelion 2h A M	59	6 20	6 5	0 12 40	26 5	7 49 35

February.

▷ In Apogee 8th, 11h. P.M.

▷ In Perigee . . . 20th, 6h. P.M.

Day of the Month	Apollo Bunder, Mean Time.						Prince's Dock, Mean Time						Chronology of Remarkable Events
	High Water.			Low Water.			High Water.			Low Water.			
	Time.	Ht.	Ft.In.	Time.	Ht.	Ft.In.	Time.	Depth on Sill	Ft.In.	Time.	Depth on Sill	Ft.In.	
1	11 3m	12	6	5 33m	4	9	11 2m	26	8	5 23m	18	8	Sind Railway opened, 1859—Railway between Bangalore and Chennaputon opened, 1861.
2	11 50a	15	6	5 01a	1	11	11 56a	29	9	4 52a	15	9	Holkar State Railway opened, 1874.
3	—	—	—	5 40a	2	0	—	—	—	5 33a	15	10	East Indian Railway opened, 1855—Armistice signed at Adrianople between Turkey and Russia, 1878.
4	0 27a	13	4	6 13a	2	3	0 36a	27	5	6 11a	16	2	Fortress of Dugor, Nagpur, surrendered, 1851.
5	0 52m	15	4	6 55m	2	11	1 0m	29	6	7 0m	16	10	Charles II die, 1685—Victory of Lord Cornwallis over Tippoo Sahib, 1792—Sir Robert Peel born, 1788.
6	1 5a	13	3	6 44a	2	10	1 15a	27	4	6 46a	18	10	Annexation of Outh, 1856—Siege of Bangalore, 1791—Pope Pius IX died, 1878.
7	1 21m	14	9	7 23m	2	8	1 29m	28	11	7 30m	16	10	Earl Mayo assassinated at Hope Town, Andaman Islands 1872
8	1 42a	12	10	7 15a	3	7	1 50a	27	0	7 13a	17	7	Treaty of Calcutta, 1757—Lahore Treaty, 1846
9	1 48m	14	0	7 52m	2	11	1 56m	28	2	7 59m	17	0	Queen Victoria married, 1840
10	2 18a	12	4	7 47a	4	5	2 23a	26	5	7 50a	18	7	Aurora Borealis seen in Bombay, 1872—Sattata taken, 1818
11	2 12m	13	4	8 23m	3	3	2 18m	27	5	8 28m	17	4	Sir Astley Cooper died, 1841—End of Nepal War, 1816—Gold discovered in New South Wales, 1851.
12	2 54a	11	8	8 20a	5	4	2 56a	25	9	8 20a	19	6	English Revolution, 1688—Mahomedan Riots, Bombay, '74—Genl. Ulysses Grant landed in B'bay, 79.
13	3 24m	12	8	8 56m	3	8	3 38m	26	9	9 0m	17	9	Battle of Hyderabad, 1843—Sikh Army surrendered, 1849.
14	3 32a	11	0	8 56a	6	5	3 32a	25	2	8 53a	20	7	87 persons executed in Cabul for taking part in massacre of British Embassy, 1880—Butchery of 82 members of Royal Family at Mandalay by King Theebaw, 1879.
15	4 19a	10	5	9 39a	7	6	4 22a	24	6	9 38a	21	8	Three sharp shocks of earthquake in Bengal, 1871.
16	5 28a	9	11	10 32m	4	8	5 27m	25	4	10 38m	18	8	Bills of Exchange first used in England, 1881—Sir Charles Napier conquered Scinde, 1843.
17	6 58m	10	6	11 40m	4	11	6 13m	21	7	11 40m	19	0	Martin Luther died, 1546—Victory of Admiral Blake, 1653.
18	8 5a	10	0	—	—	—	7 18a	21	1	—	—	—	Peace with Burmah, 1826.
19	9 10m	9	9	1 16m	8	10	9 26m	23	11	1 32m	22	11	Surrender of Hyderabad, Sind, 1843—Card. Pecci elected Pope, 1878.
20	9 24a	10	11	1 6a	4	10	9 15a	24	11	1 2a	18	9	Surrender and withdrawal of British from Kandahar, 1881, cost of the Afghan War, £19,576,000.
21	7 16m	9	6	2 43m	8	2	7 20m	23	8	2 57m	21	3	French Revolution, 1848—Battle of Gujarat, 1849.
22	10 2a	11	11	2 14a	4	3	8 57a	26	0	2 13a	18	3	Peace with Tippoo Sahib, 1792—Louis Philippe abdicated, 1848.
23	8 56m	10	0	3 35m	7	2	8 56m	24	3	3 42m	21	3	Calvin died, 1564—Termination of the protracted Carlist War in Spain, 1876—Peace with Burmese, 1826.
24	10 28a	12	11	3 10a	3	6	10 29a	27	0	3 9a	17	6	Commencement of the Indian Mutiny (19th Bengal N I) at Benhampur, 1857.—Prince Imperial left England for Zululand, 1879.
25	9 50m	11	0	4 15m	6	1	9 49m	25	3	4 21m	20	1	The British Indian Cable laid between Bombay and Suez, 1870—Silver Bill passed in America, 1878.
26	10 53a	13	10	5 59a	2	9	10 58a	28	0	5 58a	16	9	
27	10 39m	12	2	4 52m	5	0	10 40m	26	4	4 58m	19	0	
28	11 20a	14	8	4 37a	2	0	11 28a	28	10	4 40a	16	0	
29	11 23m	13	2	5 26m	3	10	11 26m	27	4	5 31m	17	10	
30	11 50a	15	3	5 16a	1	7	11 59a	29	5	5 21a	15	8	
31	0 5a	13	11	5 59m	2	10	—	—	—	6 3m	16	10	
1	0 22m	15	6	6 31m	2	0	0 32m	29	8	6 34m	16	0	
2	0 47a	14	5	6 31a	1	10	0 50a	28	6	6 38a	15	11	
3	0 56m	15	6	7 3m	1	6	1 7m	29	8	7 7m	15	6	
4	1 30a	14	6	7 9a	2	7	1 32a	28	7	7 15a	16	8	
5	1 33m	15	2	7 38m	1	3	1 43m	29	3	7 43m	15	4	
6	2 15a	14	1	7 48a	3	9	2 16a	28	2	7 54a	17	9	
7	2 13m	14	4	8 18m	1	6	2 21m	28	5	8 23m	15	7	
8	3 5a	13	5	8 34a	5	0	3 5a	27	5	8 36a	19	1	
9	2 58m	13	3	9 4m	2	1	3 2m	27	4	9 9m	16	4	
10	4 4a	12	6	9 27a	6	5	4 3a	26	7	9 34a	20	6	
11	3 42m	12	1	10 0m	2	9	3 47m	26	2	10 4m	16	10	
12	5 13a	11	9	10 53a	7	8	5 15a	25	10	10 52a	21	8	
13	4 42m	10	11	11 13m	3	8	4 51m	25	0	11 15m	17	7	
14	6 58a	11	6	—	—	—	6 57a	25	7	—	—	—	
15	6 15m	10	1	1 24m	7	11	6 19m	24	2	1 17m	22	0	
16	8 39a	12	2	1 3a	4	0	8 45a	26	3	0 54a	17	11	
17	8 3m	10	1	2 57m	7	4	8 3m	24	2	2 54m	21	2	
18	9 36a	13	0	2 19a	3	10	9 44a	27	2	2 10a	17	9	
19	9 16m	10	10	3 49m	6	0	9 20m	24	11	3 47m	20	0	
20	10 17a	13	8	3 19a	3	5	10 27a	27	10	3 12a	17	5	

March—31 Days.

PHASES OF THE MOON.

● New Moon 3rd, 4h. 47^m. P.M. | ○ Full Moon 19th, 2h. 19^m. A.M.
 ☾ First Quarter . . . 11th, 8h. 19^m P.M. | ☾ Last Quarter . . . 25th, 4h. 51^m P.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise	Sunset.	Time Noon.		
				A. M.	P. M.			
Mon.	1	St DAVID'S DAY.—MERCURY 1° 57' S. OF MOON, 6h. P.M.	60	6 20	6 6	0 12 29	27 5	7 26 48
Tu.	2	Shrove Tuesday.	61	6 19	6 6	0 12 16	28 5	7 3 54
Wed	3	Ash Wednesday. Uranus stationary, 8h. P.M.	62	6 18	6 6	0 12 4	29 5	6 40 54
Th	4	Jupiter passes the Meridian, 11h. 34m. P.M.	63	6 17	6 6	0 11 50	0 8	6 17 49
Fr.	5	Venus in Perihelion, 6h A.M.	64	6 17	6 7	0 11 37	1 8	5 54 38
Sat.	6	Day breaks at 5h. 30m. A.M.	65	6 16	6 7	0 11 23	2 8	5 31 23
S	7	QUADRAGESIMA.—1st Sunday in Lent. Venus 1° 26' S. of Moon, 7h. P.M.	66	6 15	6 7	0 11 8	3 8	5 8 4
Mon.	8	Neptune in Quadrature with Sun, 6h A.M.	67	6 14	6 8	0 10 53	4 8	4 44 40
Tu	9	Venus on the Meridian, 2h. 51m. P.M.	68	6 13	6 8	0 10 38	5 8	4 21 3
Wed	10	1ST SPRING EMBER DAY.—Saturn stationary, 8h A.M.	69	6 13	6 8	0 10 22	6 8	3 57 42
Th	11	Mars on the Meridian, 6h. 21m. P.M.	70	6 12	6 9	0 10 6	7 8	3 34 10
Fr.	12	2ND SPRING EMBER DAY.—Mars 1° 34' S of Moon, 5h. A.M.	71	6 11	6 9	0 9 50	8 8	3 10 34
Sat.	13	3RD SPRING EMBER DAY.	72	6 10	6 9	0 9 33	9 8	2 46 58
S.	14	2ND SUNDAY IN LENT.	73	6 9	6 9	0 9 17	10 8	2 23 18
Mon	15	Twilight ends, 6h 46m P.M.	74	6 9	6 10	0 9 0	11 8	1 59 37
Tu.	16	Jupiter on the Meridian, 10h 42m P.M.	75	6 8	6 10	0 8 43	12 8	1 35 55
Wed.	17	St. PATRICK'S DAY.—Jupiter 3° 15' N. of Moon, 10h A.M.	76	6 7	6 10	0 8 25	13 8	1 12 13
Th.	18	Mercury on the Meridian, 11h. 24m. A.M.	77	6 6	6 10	0 8 8	14 8	0 48 31
Fr.	19	Mars in quadrature with Sun, 3h. A.M.	78	6 5	6 11	0 7 50	15 8	0 24 49
Sat	20	Mercury at greatest Hel. Lat. S, 11h. A.M. Sun enters Aries, Spring commences, 1h. P.M.	79	6 4	6 11	0 7 32	16 8	0 1 8 N.
S.	21	3RD SUNDAY IN LENT.	80	6 4	6 11	0 7 13	17 8	0 22 33
Mon.	22	Venus on the Meridian, 2h. 32m. P.M.	81	6 3	6 11	0 6 55	18 8	0 46 13
Tu	23	Saturn 7° 13' N of Moon, 9h. A.M. Venus at greatest brilliancy, 11h A.M.	82	6 2	6 12	0 6 37	19 8	1 9 52
Wed.	24	Duration of Night 13h 28m.	83	6 1	6 12	0 6 18	20 8	1 33 29
Th.	25	ANNUNCIATION OR LADY DAY.	84	6 0	6 12	0 6 0	21 8	1 57 4
Fr.	26	Saturn on the Meridian, 3h. 37m A.M.	85	5 59	6 12	0 5 42	22 8	2 20 36
Sat.	27	Venus at greatest Hel. Lat. N., 4h. A.M.	86	5 59	6 12	0 5 23	23 8	2 44 6
S	28	4TH SUNDAY IN LENT.	87	5 58	6 13	0 5 5	24 8	3 7 33
Mon.	29	Twilight lasts 37m.	88	5 57	6 13	0 4 46	25 8	3 30 55
Tu.	30	Length of day 12h. 17m.	89	5 56	6 13	0 4 28	26 8	3 54 14
Wed.	31	Duration of darkness 10h 28m	90	5 55	6 13	0 4 10	27 8	4 17 29

March.

) In Apogee..... 8th, 6h. P.M.

) In Perigee..... 20th, 5h. P.M.

Day of the Month.	Apollo Bunder, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.
	High Water.		Low Water.		High Water.		Low Water.		
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill	Time.	Depth on Sill	
	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	
1	10 15m	11 10	4 31m	4	11 10 18m	25 11	4 27m	18 11	Napoleon escaped from Elba, 1815—The Prussians entered Paris, 1871.
2	10 55a	14 2	4 8a	3	1 11 3a	28 5	4 4a	17 1	Queen Victoria shot at, but escaped unhurt, 1882—Sovereignty of Ceylon assumed by British, 1815.
3	11 0m	12 7	5 3m	4	0 11 7m	26 8	5 1m	17 11	Jamsetjee Jejeebhoy, Esq., knighted, 1842—Treaty of Peace with Persia, 1857.
4	11 29a	14 5	4 50a	2	1 11 34a	28 8	4 47a	16 10	The Prussians evacuated Paris, 1871—Peace between Turkey and Russia declared at San Stefano, 1878.
5	11 39m	13 2	5 31m	3	3 11 45m	27 3	5 29m	17 2	Acre retaken, 1799—Battle of Barossa, 1811.
6	—	—	5 24a	2	11	—	5 20a	16 10	Evacuation of Ghizni, 1812.
7	0 0m	14 5	5 57m	2	8 0 2m	28 8	5 56m	16 6	
8	0 15a	13 6	5 54a	3	1 0 18a	27 7	5 52a	17 0	
9	0 28m	14 3	6 22m	2	3 0 29m	28 5	6 22m	16 2	
10	0 48a	13 6	6 23a	3	5 0 48a	27 7	6 23a	17 4	
11	0 53m	13 11	6 46m	2	2 0 54m	28 0	6 43m	18 1	
12	1 18a	13 9	6 50a	3	10 1 19a	27 4	6 53a	17 10	
13	1 15m	13 5	7 11m	2	2 1 17m	27 7	7 14m	16 2	Railway between B'bay & Calcutta opened by Duke of Edinburgh, 1870—Sir J. H. Grant died, 1875.
14	1 47a	12 11	7 18a	4	6 1 48a	27 0	7 23a	18 6	Battle of Aboukir, 1801—Siege of Lucknow, 1858.
15	1 35m	12 11	7 38m	2	5 1 39m	27 0	7 19m	16 6	
16	2 17a	12 5	7 52a	5	4 2 17a	26 6	7 54a	19 5	
17	1 55m	12 4	8 10m	2	11 2 0m	26 8	8 14m	17 0	
18	2 50a	11 8	8 31a	6	3 2 50a	25 10	8 27a	20 4	
19	2 18m	11 7	8 49m	3	7 2 22m	25 10	8 48m	17 7	
20	3 34a	11 0	9 18a	7	3 3 34a	25 2	9 6a	21 4	
21	2 46m	10 11	9 38m	4	3 2 50m	25 1	9 28m	18 3	The Duke of Edinburgh visited Bombay, 1870.
22	4 29a	10 5	10 15a	8	4 3 10a	24 7	10 3a	22 3	[Edinburgh shot at by O'Farrell, 1868.
23	3 27m	10 2	10 41m	4	10 3 32m	24 3	10 22m	18 11	Chelsea Hospital founded, 1682—The Duke of
24	6 1a	10 1	—	—	5 50a	24 8	—	—	Emperor Alexander II. of Russia killed by nitro-glycerine bombs being exploded under his carriage, 1881.
25	4 51m	9 5	0 40m	8	5 4 52m	23 7	0 53m	22 6	Appointment of a Censor for the Native Press, 1876
26	8 8a	10 7	0 10a	5	1 7 50a	24 7	0 9a	19 2	—Mayo Memorial Hall opened at Allahabad, 1879
27	6 56m	9 4	2 12m	7	8 6 57m	23 6	2 16m	21 8	Lord Cornwallis's victory at Seringapatam, 1792.
28	8 55a	11 5	1 40a	4	8 8 51a	25 6	1 43a	18 9	Opening of Tulse Water Works (Bombay) by Sir R. Temple, 1879.—Railway bridge over Nerbudda opened, 1881.
29	8 35m	10 1	3 3m	6	8 9 26m	24 3	3 9m	20 7	
30	9 33a	12 5	2 38a	3	11 9 32a	26 7	2 42a	18 0	
31	9 24m	11 4	3 43m	5	2 9 35m	25 6	4 39m	19 3	
32	10 10a	13 5	3 31a	3	3 10 11a	27 6	3 33a	17 3	
33	10 16m	12 8	4 18m	3	10 10 18m	26 10	4 23m	17 10	
34	10 46a	14 3	4 17a	2	2 10 49a	28 4	4 19a	16 7	
35	11 4m	13 11	4 51m	2	3 11 5m	28 0	4 55m	18 7	Princess Louise Caroline Alberta born, 1848.
36	11 21a	14 9	4 58a	2	2 11 26a	29 0	5 0a	16 2	
37	11 48m	14 10	5 24m	1	5 11 50m	29 0	5 28m	15 5	Final capture of Lucknow, 1858—First experiment in Bombay with Electric Light, 1879.
38	11 56a	15 2	5 37a	2	1	—	5 40a	16 1	Sir Isaac Newton died, 1727.
39	—	—	5 57m	0	6 0 3m	29 4	6 3m	14 7	
40	0 31a	15 4	6 17a	2	5 0 34a	29 8	6 19a	16 4	
41	0 52m	15 0	6 32m	0	2 0 41m	29 3	6 39m	14 1	Battle of Alexandria, 1801—Bangalore taken, 1791
42	1 13a	15 4	6 58a	3	2 1 19a	29 0	6 58a	17 1	
43	1 11m	14 7	7 10m	0	3 1 20m	24 9	7 17m	14 2	Calcutta Town Hall completed, 1814.
44	1 59a	14 10	7 42a	4	2 2 6a	29 0	7 39a	18 1	
45	1 53m	13 8	7 51m	0	10 2 1m	27 10	7 58m	14 9	Chandernagore taken, 1757.
46	2 51a	14 0	8 31a	5	4 2 56a	28 1	8 24a	19 4	
47	2 39m	12 6	8 37m	1	9 2 44m	26 8	8 43m	15 9	Khan Bahadur Khan, of Bareilly, hanged, 1860—Death of the young Empress Dowager of China, '75
48	3 52a	13 0	9 30m	6	6 3 52a	27 1	9 30a	20 6	Roman Calendar altered, 1265—Rendition of Mysore by British Government to Maharaja Chamarajendra Wodeyar, 1881.
49	3 35m	11 3	9 32m	3	0 3 39m	25 6	9 39m	17 0	Capture of Muhammad, 1857.
50	4 3a	12 1	11 11a	7	3 5 3a	26 2	11 16a	21 4	
51	4 52m	10 2	11 3m	4	2 4 49m	24 3	10 57m	18 1	
52	6 32a	11 9	—	—	6 35a	25 0	—	—	
53	6 38m	9 7	1 31m	7	0 6 27m	23 8	1 12m	21 0	
54	8 9a	12 0	0 43a	4	9 8 9a	26 0	0 32a	18 9	Defeat of Tipoo Sahib by General Harris, 1799.
55	8 9m	10 1	2 36m	6	0 8 9m	24 1	2 30m	20 2	
56	9 6a	12 5	2 9a	4	8 9 6a	26 6	2 3a	18 9	War declared against Russia, 1854.
57	9 16m	10 11	3 21m	5	0 9 12m	25 0	3 18m	19 2	
58	9 42a	12 9	3 6a	4	6 9 53a	26 11	3 3a	18 6	Annexation of the Punjab, 1849.
59	10 6m	11 11	3 54m	4	2 10 6m	25 11	3 51m	18 3	
60	10 15a	13 0	3 5a	4	3 10 32a	27 2	3 51a	18 3	Capture of Kotah by General Roberts, 1858.
61	10 46m	12 8	4 22m	8	6 10 50m	26 9	4 21m	17 8	
62	10 47a	13 1	4 28a	4	2 11 3a	27 8	4 28a	18 1	Alfred Powers entered Paris, 1814—Treaty with Dost Muhammad, 1857.

April—30 Days.

PHASES OF THE MOON.

● New Moon..... 2nd, 9h. 15 2m. A.M.
 ☾ First Quarter 10th, 1h. 18 1m. P.M.

○ Full Moon 17th, 11h. 16 7m. A.M.
 ☾ Last Quarter 24th, 2h. 39 3m. A.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A. M.	Sunset. P. M.	True Noon.		
Th.	1	ALL FOOLS' DAY.	91	H. M. 5 54	H. M. 6 14	H. M. S. P. M. 0 3 52	D. 28 8	° N. 4 40 39
Fr.	2	Mercury in superior conjunction with Sun, 8h. A.M. Mercury 5° 54' S. of Moon, 3h. P.M.	92	5 54	6 14	0 3 34	● 0 1	5 3 44
Sat.	3	Day breaks at 5h. 16m. A.M.	93	5 53	6 14	0 3 16	1 1	5 26 44
S.	4	Venus passes the Meridian, 1h. 57m. P.M.	94	5 52	6 14	0 2 59	2 1	5 49 38
Mon.	5	Venus 1° 55' N. of Moon, 5h. A.M.	95	5 51	6 14	0 2 41	3 1	6 12 25
Tu.	6	Twilight ends, 6h. 52m. P.M.	96	5 50	6 15	0 2 24	4 1	6 35 7
Wed.	7	Venus stationary, 9h. A.M.	97	5 49	6 15	0 2 7	5 1	6 57 41
Th.	8	Mercury in Ascending Node 11h. A.M.	98	5 49	6 15	0 1 49	6 1	7 20 8
Fr.	9	Mars 0° 48' S. of Moon, 2h. P.M.	99	5 48	6 15	0 1 32	7 1	7 42 27
Sat.	10	Jupiter on the Meridian, 8h. 58m. P.M.	100	5 47	6 16	0 1 16	8 1	8 4 39
S.	11	PALM SUNDAY.	101	5 46	6 16	0 1 0	9 1	8 26 43
Mon.	12	Duration of light 13h. 46m.	102	5 46	6 16	0 0 44	10 1	8 48 37
Tu.	13	Mercury in Perihelion, 1h. A.M. Jupiter 3° 9' N. of Moon, 4h. P.M.	103	5 45	6 16	0 0 28	11 1	9 10 23
Wed.	14	Saturn on the Meridian, 2h. 19m. A.M.	104	5 44	6 17	0 0 13	12 1	9 32 0
Th.	15	MAUNDY THURSDAY.	105	5 43	6 17	11 59 58	13 1	9 53 27
Fr.	16	GOOD FRIDAY.	106	5 42	6 17	11 59 44	14 1	10 14 45
Sat.	17	Mars at greatest Hel. Lat. N., 5h. A.M.	107	5 42	6 17	11 59 30	○ 15 1	10 35 52
S.	18	EASTER SUNDAY.	108	5 41	6 18	11 59 16	16 1	10 56 49
Mon.	19	Saturn 7° 10' N. of Moon, 4h. P.M.	109	5 40	6 18	11 59 2	17 1	11 17 35
Tu.	20	Venus on the Meridian, 0h. 41m. P.M.	110	5 40	6 18	11 58 49	18 1	11 38 9
Wed.	21	Mercury passes the Meridian, 1h. 9m. P.M.	111	5 39	6 19	11 58 37	19 1	11 58 34
Th.	22	Mars passes the Meridian, 5h. 6m. P.M.	112	5 38	6 19	11 58 24	20 1	12 18 45
Fr.	23	ST. GEORGE'S DAY.—Mercury at greatest Hel. Lat. N., 8h. A.M.	113	5 38	6 19	11 58 12	21 1	12 38 46
Sat.	24	Twilight lasts 39m.	114	5 37	6 19	11 58 1	22 1	12 58 31
S.	25	ST. MARK'S DAY.—LOW SUNDAY.	115	5 36	6 20	11 57 51	23 1	13 18 9
Mon.	26	Jupiter stationery, 9h. P.M.	116	5 35	6 20	11 57 40	24 1	13 37 31
Tu.	27	Jupiter on the Meridian, 7h. 47m. P.M.	117	5 35	6 20	11 57 31	25 1	13 56 40
Wed.	28	Mercury at greatest elongation 20° 33' E., 8h. P.M.	118	5 34	6 21	11 57 22	26 1	14 15 35
Th.	29	Venus in inferior conjunction with Sun, 0h. A.M.	119	5 34	6 21	11 57 13	27 1	14 34 17
Fr.	30	Length of day 12h. 48m.	120	5 33	6 21	11 57 5	28 1	14 52 43

April.

) In Apogee.....5th, 7h. A.M.

) In Perigee.....18th, 3h. A.M.

Day of the Month.	Apollo Bunder, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.
	High Water.		Low Water.		High Water.		Low Water.		
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill.	Time.	Depth on Sill.	
H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.		
1	11 20m	13 2	4 48m	2 10	11 24m	27 3	4 50m	16 9	Establishment of Post Office Savings Banks in India, 1882.
2	11 18a	13 2	4 58a	4 1	11 30a	27 3	5 2a	18 0	Capture of Jhansi by Sir Hugh Rose, 1858—Surrender of Man Singh, 1859.
3	11 52m	13 6	5 11m	2 3	11 55m	27 7	5 18m	16 10	Great Fire at Yeddo, Japan, 1872.
4	11 48a	13 0	5 31a	4 1	11 54a	27 3	5 34a	18 1	Oliver Goldsmith died, 1774—Serangapatam taken, 1799.
5	0 23a	13 7	6 2a	4 2	0 24a	27 9	6 5a	18 2	Commercial Treaty, Siam, 1853—License Tax Riot at Surat, 1878.
6	0 16m	13 9	6 6m	1 8	0 17m	27 1	6 12m	15 7	Capture of Melacca, Coorg, 1834.
7	0 54a	13 8	6 32a	4 6	0 52a	27 9	6 31a	18 5	Tantia Topce captured, 1859—The Royal Titles Bill passed by the House of Lords, 1876.
8	0 42m	13 7	6 35m	1 9	0 39m	26 10	6 40m	15 0	Telegraph to Diamond Harbour, 1861—Ganges Canal opened, 1854.
9	1 24a	13 3	7 3a	5 0	1 21a	27 6	7 4a	19 0	Sebastopol bombarded, 1855.
10	1 7m	13 3	7 5m	2 1	1 3m	26 6	7 9m	16 8	Battle of Toulouse, 1814—Sea water admitted into Prince's Dock, Bombay, by Sir R. Temple, 1873.
11	1 57a	13 10	7 36a	5 7	1 51a	27 1	7 35a	19 8	Terrible Earthquake in Tibet, 1870—Abdication of Bonaparte, 1814.
12	1 32m	13 8	7 37m	2 7	1 29m	26 0	7 39m	16 4	The Abyssinian captives released, 1868—Murder of English tourists at Marathon, 1870.
13	2 31a	13 3	8 14a	6 4	2 23a	26 6	8 10a	20 5	Roman Catholic Emancipation, 1829—Capture of Magdala and death of King Theodore, 1868.
14	1 58m	13 1	8 11m	3 3	1 57m	25 4	8 10m	17 3	Princess Beatrice Mary Victoria Feodore born, '57—Sir Jamsetjee Jejeebhoy, Bart. (1st), died, '59.
15	3 14a	11 8	9 0a	7 1	3 3a	25 11	8 51a	21 2	Hurricane at Zanzibar, 1872.
16	2 29m	10 6	8 52m	4 0	2 34m	24 8	8 45m	18 6	Battle of Culloden, 1746—Buffon died, 1788—G. I. P. Railway opened, 1853.
17	4 3a	11 110	6a 7	7	3 57a	25 2	10 8a	21 9	Dr. Franklin died, 1790—Death of Lord Pigot, 1777.
18	3 21m	9 10	10 2m	4 8	3 27m	24 0	9 40m	18 9	Tantia Topce hanged, 1859—Baron Liebig died, 1873—Dhond and Mummad Railway opened, 1878.
19	5 16a	10 9	—	—	5 12a	25 0	—	—	Byron died, 1824—Banda captured, 1868.
20	4 18m	9 4	0 8m	7	4 57m	23 7	0 9m	21 9	Long Parliament dissolved, 1653—Spanish Armada defeated, 1587.
21	6 38a	10 11	11 30m	5 2	6 32a	25 0	11 17m	19 4	Alexander the Great died, B.C. 323—Insurrection at Bareilly, 1816.
22	6 31m	9 8	1 24m	6 8	6 30m	23 9	1 28m	20 8	The Flying Squadron arrived in Bombay, 1873—Mulharao Gaekwar deposed and removed to Madras, 1875.
23	7 31a	11 5	0 52a	5 1	7 38a	25 8	0 51a	19 3	Shakespeare born, 1564; died, 1616—Warren Hastings acquitted, 1795.
24	7 52m	10 6	2 9m	5 6	7 57m	24 8	2 16m	19 9	Cromwell born, 1599—Great Fire at Surat, 1837.
25	8 28a	12 2	3 4a	7	8 34a	26 4	2 4a	18 4	Princess Alice and Mary born, 1843—The Suez Canal commenced, 1859.
26	9 0m	11 2	3 51m	4 2	9 3m	26 0	3 0m	18 2	Surrender of Kunmaon, 1815—Lord Hobart died, 1875—War between Turkey and Russia, 1877.
27	9 16a	13 0	3 0a	4 0	9 24a	27 2	3 0a	18 2	Chaucer died, 1344—Tobacco first brought to England, 1585—Proclamation in England declaring the Queen to be Empress of India, 1876.
28	9 54m	13 3	3 29m	2 9	9 58m	27 4	3 39m	16 10	Despatch of Native Troops for Europe, 1878.
29	10 1a	13 8	3 48a	3 6	10 8a	27 11	3 51a	17 7	Destructive thunder and hail-storm at Aden, 1859.
30	10 42m	14 5	4 6m	1 5	10 47m	28 7	4 17m	15 6	
	10 45a	14 3	4 32a	3 2	10 52a	28 5	4 38a	17 3	
	11 28m	15 5	4 44m	0 4	11 33m	29 7	4 55m	14 8	
	11 28a	14 5	5 17a	3 1	11 33a	28 8	5 23a	17 1	
	0 13a	15 11	6 3a	3 4	0 18a	30 0	6 7a	17 3	
	0 10m	14 3	6 6m	0 6	0 15m	28 7	6 14m	13 6	
	1 0a	15 1	6 50a	3 10	1 4a	30 0	6 52a	17 9	
	0 53m	13 9	6 50m	0 2	1 0m	28 1	6 55m	13 9	
	1 50a	15 6	7 39a	4 7	1 53a	29 7	7 40a	13 7	
	1 38m	12 11	7 37m	0 9	1 48m	27 3	7 37m	14 8	
	2 44a	14 7	8 36a	5 4	2 47a	28 9	8 33a	18 4	
	2 32m	11 11	8 26m	2 0	2 40m	26 2	8 23m	15 11	
	3 43a	13 7	9 51a	6 1	3 47a	27 9	9 46a	20 1	
	3 38m	10 9	9 23m	3 5	3 39m	25 0	9 23m	17 5	
	4 47a	12 8	11 24a	6 3	4 53a	26 9	11 24a	20 4	
	4 53m	10 0	10 39m	4 8	4 52m	24 2	10 38m	18 9	
	5 59a	12 1	—	—	6 4a	28 2	—	—	
	6 19m	9 10	0 50m	5 10	6 22m	23 10	0 42m	20 0	
	7 10m	11 10	0 12a	5 5	7 16a	25 11	0 10a	19 6	
	7 57m	10 3	1 52m	5 2	7 57m	24 4	1 51m	19 4	
	8 15a	11 10	1 35a	5 8	8 16a	25 11	1 28a	19 8	
	9 0m	11 0	2 36m	4 5	9 0m	25 1	2 34m	18 7	
	9 3a	11 11	2 36a	5 8	9 7a	28 0	2 30a	19 9	
	9 45m	11 10	3 9m	5 10	9 44m	25 11	3 10m	17 11	
	9 38a	11 11	3 16a	5 7	9 45a	26 0	3 16a	19 8	
	10 22m	12 6	3 37m	3 3	10 23m	26 7	3 40m	17 3	
	10 9a	11 11	3 53a	5 6	10 16a	26 0	3 54a	19 7	
	10 58m	13 0	4 4m	2 7	10 58m	27 1	4 9m	16 8	
	10 38a	12 0	4 29a	5 3	10 44a	26 1	4 31a	19 4	

May—31 Days.

PHASES OF THE MOON.

● New Moon 2nd, 1h. 37·6m. A.M.
 ● First Quarter 10th, 2h. 28·1m. A.M.
 ○ Full Moon 16th, 6h. 45·8m. P.M.

☾ Last Quarter 23rd, 2h. 25·8m. P.M.
 ● New Moon 31st, 5h. 16·9m. P.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. Sunset.		True Noon.		
				A. M.	P. M.			
				H. M.	H. M.	H. M. S.	D.	N.
Sat.	1	BELTANE, OR MAY-DAY.—Venus 0° 22' S. of Moon, 4h. P.M.	121	5 33	6 22	11 56 57	29·1	15 10 55
S.	2	2ND SUNDAY AFTER EASTER.	122	5 32	6 22	11 56 50	● 0·4	15 28 51
Mon.	3	Mercury 2° 6' S. of Moon, 10h. P.M.	123	5 31	6 22	11 56 44	1·4	15 46 32
Tu.	4	Venus on the Meridian, 11h. 11m. A.M.	124	5 31	6 23	11 56 38	2·4	16 3 59
Wed.	5	Day breaks at 4h. 51m. A.M.	125	5 30	6 23	11 56 33	3·4	16 21 8
Th.	6	Jupiter on the Meridian, 7h. 13m. P.M.	126	5 30	6 23	11 56 28	4·4	16 38 1
Fr.	7	Vesta 0° 16' S. of Moon, 5h. A.M.	127	5 29	6 23	11 56 24	5·4	16 54 39
Sat.	8	Mars 0° 22' N. of Moon, 3h. A.M.	128	5 29	6 24	11 56 20	6·4	17 10 58
S.	9	3RD SUNDAY AFTER EASTER.	129	5 28	6 24	11 56 17	7·4	17 27 1
Mon.	10	Mercury stationary, 3h. P.M.	130	5 28	6 25	11 56 14	8·4	17 42 46
Tu.	11	Jupiter 3° 20' N. of Moon, 1h. A.M.	131	5 28	6 25	11 56 12	9·4	17 58 13
Wed.	12	Twilight ends 7h. 5m. P.M.	132	5 27	6 25	11 56 10	10·4	18 13 21
Th.	13	Mars on the Meridian, 4h. 32m. P.M.	133	5 27	6 26	11 56 10	11·4	18 28 12
Fr.	14	Saturn passes the Meridian, 0h. 13m. A.M.	134	5 26	6 26	11 56 9	12·4	18 42 44
Sat.	15	Duration of light, 14h. 20m.	135	5 26	6 26	11 56 10	13·4	18 56 57
S.	16	4TH SUNDAY AFTER EASTER.—Mercury in Descending node, 5h. P.M.	136	5 26	6 27	11 56 10	○ 14·4	19 10 51
Mon.	17	Saturn 7° 11' N. of Moon, 0h. A.M.—Uranus in opposition with Sun, 11h. P.M.	137	5 25	6 27	11 56 12	15·4	19 24 26
Tu.	18	Venus stationary, 7h. A.M. Saturn in opposition with Sun, 10h. A.M.	138	5 25	6 28	11 56 14	16·4	19 37 41
Wed.	19	Twilight lasts 40m.	139	5 25	6 28	11 56 16	17·4	19 50 36
Th.	20	Jupiter on the Meridian, 6h. 20m. P.M.	140	5 24	6 28	11 56 19	18·4	20 3 10
Fr.	21	Mercury in inferior conjunction with Sun 0h. P.M.	141	5 24	6 29	11 56 22	19·4	20 15 25
Sat.	22	Venus in Descending Node, 5h. A.M. Jupiter in Quadrature with Sun, 7h. A.M.	142	5 24	6 29	11 56 26	20·4	20 27 18
S.	23	ROGATION SUNDAY.	143	5 24	6 29	11 56 31	☾ 21·4	20 38 52
Mon.	24	BIRTH OF QUEEN VICTORIA.	144	5 23	6 30	11 56 37	22·4	20 56 3
Tu.	25	Length of day 13h. 7m.	145	5 23	6 30	11 56 43	23·4	21 0 54
Wed.	26	Venus on the Meridian, 9h. 38m. A.M.	146	5 23	6 31	11 56 49	24·4	21 11 22
Th.	27	ASCENSION DAY OR HOLY THURSDAY—Mercury in Aphelion, 1h. A.M.	147	5 23	6 31	11 56 56	25·4	21 21 29
Fr.	28	Venus 6° 32' S. of Moon, 4h. P.M.	148	5 23	6 31	11 57 2	26·4	21 31 12
Sat.	29	Duration of darkness, 9h. 29m.	149	5 23	6 32	11 57 10	27·4	21 40 34
S.	30	SUNDAY AFTER ASCENSION.—Mercury 6° 27' S. of Moon, 5h. P.M.	150	5 22	6 32	11 57 18	28·4	21 49 34
Mon.	31	Mercury on the Meridian, 10h. 58m. A.M.	151	5 22	6 33	11 57 26	● 29·4	21 58 11

May.

☾ In Apogee 2nd, 0h. P.M.
 ☽ In Perigee 16th, 0h. P.M.

☾ In Apogee 29th, 4h. P.M.

Day of the Month.	Apollo Bunder, Mean Time.				Prince's Dock, Mean Time.			
	High Water.		Low Water.		High Water.		Low Water.	
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill.	Time.	Depth on Sill.

Chronology of Remarkable Events.

H.	M.	ft.	H.	M.	ft.	H.	M.	ft.	H.	M.	ft.	H.	M.	ft.	H.	M.	ft.
1	11	31m	13	4	4 32m	2	21	11 31m	27	6	4 38m	16	2	5 42a	19	3	5 42a
2	11	6a	12	0	5 4a	5	21	11a	26	2	5 7a	19	3	5 8m	15	10	5 8m
3	11	34a	11	11	5 39a	5	21	11 38a	26	3	5 42a	19	3	5 39m	15	8	5 39m
4	0	32a	13	7	6 15a	5	4	0 32a	27	11	6 16a	19	4	6 10m	15	9	6 10m
5	0	35m	11	6	6 35m	2	0	0 35m	25	11	6 41m	16	0	6 28a	20	6	6 28a
6	1	8a	13	3	7 30a	6	0	1 8a	27	7	7 28a	20	0	7 13m	16	6	7 13m
7	1	46m	10	9	7 52m	3	1	1 46m	25	1	7 46m	17	2	8 8a	20	5	8 8a
8	2	53a	12	6	8 54a	6	8	2 48a	26	9	8 54a	20	10	8 23m	17	10	8 23m
9	3	40a	12	0	9 31m	4	7	3 32a	26	3	9 50a	21	0	9 16m	18	8	9 16m
10	4	43m	9	10	10 48m	5	2	4 50m	24	1	10 36m	19	5	11 11a	16	20	11 11a
11	6	37a	11	0	10 8a	5	6	6 31a	26	0	0 8a	19	9	11 11a	16	20	11 11a
12	7	29a	12	3	1 25a	5	4	7 35a	26	5	1 18a	19	8	1 23m	18	9	1 23m
13	8	31m	12	3	2 9m	3	3	8 34m	26	5	2 9m	17	5	2 21a	19	4	2 21a
14	9	33m	13	6	2 54m	1	11	9 33m	27	8	2 53m	16	2	3 18a	18	11	3 18a
15	10	28m	14	8	3 38m	0	10	10 27m	28	10	3 36m	14	11	4 13a	18	7	4 13a
16	11	19m	15	7	4 16a	4	6	10 19a	27	9	4 13a	18	7	4 19m	14	1	4 19m
17	11	34a	16	0	5 8a	4	31	9 34a	27	11	5 6a	18	3	5 57a	18	2	5 57a
18	0	52a	16	1	6 49a	4	4	0 53a	30	4	6 46a	18	4	6 36m	14	1	6 36m
19	1	39a	15	9	7 40a	4	7	1 41a	30	0	7 37a	18	7	7 23m	15	0	7 23m
20	2	27a	15	1	8 36a	4	11	2 30a	29	4	8 35a	18	11	8 11m	16	4	8 11m
21	3	17a	14	2	9 16a	5	2	3 21a	28	4	9 40a	19	3	9 3m	17	10	9 3m
22	4	11a	13	3	10 59a	5	2	4 15a	27	4	10 49a	19	4	10 3m	17	10	10 3m
23	5	9a	12	5	11 11a	5	1	5 12a	26	6	11 52a	19	3	11 31m	20	3	11 31m
24	6	12a	11	9	12 33m	6	1	6 12a	25	10	—	—	—	12 31m	20	3	12 31m
25	7	26m	10	4	0 55m	4	9	7 24m	24	6	0 51m	18	10	1 39m	18	0	1 39m
26	8	7 11a	11	3	0 40a	6	8	7 11a	25	4	0 45a	20	9	2 44a	21	0	2 44a
27	9	16m	11	6	1 16m	3	10	9 16m	25	7	2 20m	18	0	3 36a	21	0	3 36a
28	9	59m	12	2	2 50m	3	3	10 59m	26	3	2 56m	17	5	3 23a	20	9	3 23a
29	10	37m	12	8	3 23m	2	10	10 37m	26	10	3 20m	16	11	4 43a	20	0	4 43a
30	11	10m	13	2	3 56m	2	5	11 10m	27	3	4 2m	16	6	5 29a	20	0	5 29a
31	11	41m	13	6	4 31m	2	0	11 41m	27	9	4 36m	16	2	—	—	—	—

Prince Arthur Wm. Patrick Albert born, 1850—
 Act altering number of jurors from twelve to
 nine came into force in India, 1875.
 Victoria & Albert Museum opened at Bombay, 1872.
 —Railway from Rangoon to Prome opened, 1877.
 Prongs Lighthouse, Bombay, completed, 1872—
 Foundation-stone, Elph. High School, laid, 1872.
 Death of Tipoo Sahib, 1799—Dr. David Living-
 stone died, 1873.
 Napoleon died at St. Helena, 1821.
 Ondh annexed, 1856.
 Savings Banks commenced in England, 1786.
 Plebiscite and riots in France, 1870.
 [Line opened, 1874.
 Columbus' fourth voyage, 1501—Bombay Tramway
 Outbreak of Native Cavalry at Meerut, 1857—
 Union Pacific Railway completed, crossing the
 American Continent, 1869.
 The Delhi massacre, 1857—Cairo taken, 1801—
 Escape of Appa Sahib, 1818.
 Visrambag Wara and Boodh Wara Palaces, Poona,
 burnt down, 1879.
 Fahrenheit born, 1686.
 Death of O'Connell, 1847.
 Great fire in Kingston, Jamaica, 1780.
 First telegraphic message between Bombay and
 Calcutta, 1854.
 Bonaparte declared Emperor of the French, 1804
 —Secession of Free Church of Scotland, 1843.
 Capture of Calcutta, 1756.
 First meeting of the Legislative Council of India,
 1854—Capture of Chanda, 1818.
 Columbus died, 1506—Timoor Shah died, 1793—
 Napoleon defeated at Acre, 1799.
 Vasco de Gama landed at Calcut, 1498—Mungo
 Park's first voyage, 1795—Mark Lemon died, 1870.
 Kertch taken, 1855.
 Treaty with Holland, 1783—Queen Victoria born,
 1819.
 Princess Helena Augusta born, 1846.
 Treaty signed at Safed Sang by Amcer Yakoob
 Khan and Major Cavagnari, 1879.
 Habeas Corpus passed, 1679—Press emancipated
 for the first time, 1879.
 Telegraph cable laid between Suez and Aden, 1859.
 First Bengali newspaper published, 1818—Abdul
 Aziz, Sultan of Turkey, deposed, 1876—Sir Bartle
 Frere died, 1884.
 Voltaire died, 1778—Anglo-Afghan treaty ratified
 1879.
 Shahjehanpur massacre, 1857.

June—30 Days.

PHASES OF THE MOON.

☾ First Quarter 8th, 11h. 53^m. A.M. | ☾ Last Quarter 22nd, 4h. 15^m. A.M.
 ○ Full Moon 15th, 1h. 52^m. A.M. | ● New Moon 30th, 7h. 46^m. A.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A. M.	Sunset. P. M.	True Noon.		
				H. M.	H. M.	H. M. S. A.M.	D.	° ' " N. "
Tu.	1	Venus passes the Meridian, 9h. 24m. A.M.	152	5 22	6 33	11 57 36	0·8	22 6 25
Wed.	2	Mercury stationary, 5h. P.M.	153	5 22	6 33	11 57 45	1·8	22 14 15
Th.	3	Jupiter on the Meridian, 5h. 30m. P.M.	154	5 22	6 34	11 57 55	2·8	22 21 43
Fr.	4	Venus at greatest brilliancy, 5h. A.M.	155	5 22	6 34	11 58 5	3·8	22 28 46
Sat.	5	Mars 1° 49' N. of Moon, 4h. P.M.	156	5 22	6 34	11 58 15	4·8	22 35 26
S.	6	PENIECOST.—WHIT SUNDAY.	157	5 22	6 35	11 58 26	5·8	22 41 43
Mon.	7	Jupiter 3° 43' N. of Moon, 0h. P.M.	158	5 22	6 35	11 58 37	6·8	22 47 36
Tu.	8	Day breaks at 4h. 41m. A.M.	159	5 22	6 35	11 58 49	7·8	22 53 5
Wed.	9	1st Summer Ember Day.	160	5 22	6 36	11 59 0	8·8	22 58 9
Th.	10	Neptune in opposition with Sun, 10h. P.M.	161	5 22	6 36	11 59 12	9·8	23 2 50
Fr.	11	2nd Summer Ember Day.—St. Barnabas's Day.	162	5 22	6 36	11 59 23	10·8	23 7 5
Sat.	12	3rd Summer Ember Day.	163	5 22	6 37	11 59 35	11·8	23 10 57
S.	13	TRINITY SUNDAY.—Saturn 7° 15' N. of Moon, 8h. A.M.	164	5 23	6 37	11 59 48	12·8	23 14 24
Mon.	14	Jupiter on the Meridian, 4h. 52m. P.M.	165	5 23	6 37	0 0 0	13·8	23 17 27
Tu.	15	Mercury on the Meridian, 10h. 25m. A.M.	166	5 23	6 37	0 0 13	14·8	23 20 6
Wed.	16	Mercury at greatest Hel. Lat. S. 10h. A.M. Mercury at greatest elongation, 23° 48' W., 11h. A.M.	167	5 23	6 38	0 0 25	15·8	23 22 19
Th.	17	CORPUS CHRISTI.	168	5 23	6 38	0 0 38	16·8	23 24 8
Fr.	18	Venus on the Meridian, 8h. 59m. A.M.	169	5 23	6 38	0 0 51	17·8	23 25 31
Sat.	19	Saturn 2° 3' N. of Uranus, 1h. A.M.	170	5 24	6 38	0 1 4	18·8	23 26 30
S.	20	ACCESSION OF QUEEN VICTORIA.—1st Sunday after Trinity.	171	5 24	6 39	0 1 17	19·8	23 27 5
Mon.	21	PROCLAMATION OF QUEEN VICTORIA.—Sun enters Cancer.—Summer commences, 8h. A.M.	172	5 24	6 39	0 1 30	20·8	23 27 11
Tu.	22	Mars on the Meridian, 8h. 29m. P.M.	173	5 24	6 39	0 1 43	21·8	23 27 0
Wed.	23	MID-SUMMER EVE.	174	5 24	6 39	0 1 56	22·8	23 26 20
Th.	24	ST. JOHN BAPTIST.—MID-SUMMER DAY.	175	5 25	6 40	0 2 9	23·8	23 25 15
Fr.	25	Venus in Aphelion, 2h. P.M.	176	5 25	6 40	0 2 22	24·8	23 23 45
Sat.	26	Venus 8° 38' S. of Moon, 11h. A.M.	177	5 25	6 40	0 2 34	25·8	23 21 50
S.	27	2ND SUNDAY AFTER TRINITY.	178	5 25	6 40	0 2 47	26·8	23 19 32
Mon.	28	Mercury 5° 11' S. of Moon, 6h. P.M.	179	5 26	6 40	0 2 59	27·8	23 16 49
Tu.	29	ST. PETER'S DAY.—Venus 0° 13' N. of Neptune, 10h. P.M.	180	5 26	6 40	0 3 11	28·8	23 13 41
Wed.	30	Saturn on the Meridian, 8h. 55m. P.M.	181	5 26	6 40	0 3 24	● 0·2	23 10 8

June.

▷ In Perigee.....13th, 9h. P.M.

▷ In Apogee26th, 3h. A.M.

Day of the Month.	Apollo Bunder, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.
	High Water.		Low Water.		High Water.		Low Water.		
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill	Time.	Depth on Sill	
1	H. 0 13a	M. 13 9	Ft. 5 7m	In. 1 10	H. 0 14a	M. 28 0	Ft. 5 11m	In. 15 11	David Hare, the Calcutta philanthropist, died, 1842
2	11 42a	11 4	6 7a	5 10	11 45a	25 9	6 7a	19 10	—Prince Imperial assagayed by Zulus, 1879.
	—	—	5 43m	1 10	—	—	5 47m	15 10	£10,000 voted to Dr. Jenner for his discovery of vaccination, 1802.
3	0 45a	13 10	6 45a	5 9	0 47a	28 2	6 44a	19 10	{ First steamer crossed the Atlantic, 1835—Mutiny at Neemuch, 1857—Murder of Abdul Aziz, Sultan of Turkey, 1876.
	0 16m	11 3	6 20m	2 0	0 23m	25 9	6 23m	16 1	Pegu captured, 1852.
4	1 18a	13 9	7 22a	5 9	1 22a	28 1	7 21a	19 10	{ First balloon ascended, 1783—Mutiny at Jhansi, 1857.
	0 54m	11 2	6 57m	2 5	1 4m	25 7	6 59m	16 6	Mutiny at Allahabad, 1857.
5	1 52a	13 7	7 59a	5 10	1 59a	27 11	7 59a	19 11	Royal Exchange founded, 1566—Reform Bill passed, 1832.
	1 37m	11 0	7 35m	2 11	1 43m	25 4	7 36m	17 1	Jhansi Massacre, '57—The first Wet Dock in India, the Sassoon Dock at Bombay, opened, 1875.
6	2 29a	13 4	8 39a	5 9	2 39a	27 7	8 39a	19 11	Charles Dickens died, 1870—Sultan of Zanzibar visited England, 1875.
	2 25m	10 9	8 16m	3 8	2 36m	25 1	8 16m	17 9	Bithoor Massacre, 1857—Death of the Astronomer Chintamony Raghunath, discoverer of two variable Stars, R. Reticuli and V. Cephei, 1880.
7	3 10a	13 0	9 27a	5 8	3 20a	27 2	9 28a	19 9	Massacre of the Fattogurh fugitives at Cawnpore 1857—Death of ex-King of Hanover, 1878.
	3 18m	10 7	9 7m	4 6	3 32m	24 10	9 3m	18 8	The Indian Press gagged, 1857—Congress opened at Berlin for settlement of the Eastern Question, 1878.
8	3 54a	12 8	10 24a	5 3	4 5a	26 10	10 27a	19 6	The Gwalior massacre, 1857—Battle of Nawabganj, Oudh, 1858.
	4 23m	10 6	10 8m	5 4	4 34m	24 9	10 3m	19 0	Hurricane at Bom., 1837—Execution of 87 persons in Cabul for massacre of Bri. Embassy on Sept. 3, 1879.
9	4 41a	12 5	11 29a	4 7	4 53a	26 7	11 33a	18 10	Bengal declared the chief Presidency, 1773.
	5 38m	10 9	11 18m	6 0	5 44m	25 0	11 12m	20 2	{ First steamboat from Bristol to New York, 1838—Lord Wm. Bentinck died, 1839—Lord Canning died, 1862.
10	5 34a	12 3	—	—	5 46a	26 5	—	—	Battle of Waterloo, 1815.
	6 58m	11 5	0 34m	3 8	6 57m	25 7	0 38m	17 11	Magna Charta signed, 1215—William IV died, '37—Customs Treaty between England and Portugal with reference to Portuguese India, 1872.
11	6 35a	12 3	0 46a	6 3	6 47a	26 5	0 39a	20 6	Accession of Queen Victoria, 1837—Recapture of Gwalior by Sir Hugh Rose, 1858.
	8 10m	12 5	1 30m	2 8	8 9m	26 7	1 28m	16 11	Proclamation of Queen Victoria, 1837—Massacre of French residents at Tienstin, 1870.
12	7 41a	12 4	1 58a	3 3	7 50a	26 8	1 56a	20 5	Peace with France, 1815.
	9 12m	13 6	2 22m	1 8	9 12m	27 8	2 20m	15 10	Battle of Plassey, 1757—Ismail Pasha refused to comply with demand to abdicate made by France and England, 1879.
13	8 45a	12 7	3 3a	6 0	8 52a	26 9	3 3a	20 1	Newfoundland discovered by Sebastian Cabot, 1494—Charles Mathews, the Comedian, died, 1878.
	10 9m	14 7	3 11m	0 9	10 11m	28 9	3 10m	15 0	The Pello Disaster (China), 1859.
14	9 46a	12 10	4 3a	5 6	9 52a	27 0	4 2a	19 7	{ George IV died and William IV proclaimed, 1830—The Khedive abdicated in favour of his son Prince Tewfik, 1879.
	11 3m	15 5	3 59m	0 3	11 6m	29 7	3 59m	14 4	Massacre of British at Cawnpore by Nana Sahib, 1857.
15	10 45a	13 0	4 58a	5 0	10 50a	27 3	4 57a	19 1	Stamp Duties instituted, 1693—Queen Victoria crowned, 1838.
	11 52m	16 0	4 46m	0 0	11 56m	30 2	4 47m	14 0	Greenwich Hospital founded, 1696—Burmese War ended, 1853.
16	11 41a	13 5	5 50a	4 7	11 46a	27 4	5 50a	18 7	
	—	—	5 32m	0 1	—	—	5 36m	14 7	
17	0 36a	16 3	6 39a	4 4	0 43a	30 5	6 41a	18 3	
	0 31m	12 11	6 19m	0 8	0 38m	27 8	6 24m	14 7	
18	1 19a	15 11	7 26a	4 2	1 29a	30 2	7 31a	18 1	
	1 16m	12 8	7 6m	1 6	1 28m	27 0	7 11m	15 6	
19	2 3a	15 4	8 14a	4 2	2 14a	29 7	8 20a	18 1	
	2 3m	12 1	7 54m	2 9	2 19m	26 5	7 57m	16 9	
20	2 48a	14 5	9 4a	4 3	2 56a	28 9	9 10a	18 3	
	3 0m	11 6	8 42m	4 0	3 13m	25 9	8 43m	18 0	
21	3 34a	13 16	9 57a	4 5	3 41a	27 8	10 2a	18 6	
	4 6m	10 10	9 31m	5 3	4 10m	25 1	9 33m	19 5	
22	4 21a	12 6	10 52a	4 6	4 23a	26 8	10 55a	18 8	
	5 18m	10 4	10 24m	6 6	5 14m	24 6	10 32m	20 7	
23	5 9a	11 7	11 46a	4 7	5 4a	25 9	11 49a	18 8	
	6 33m	10 3	11 36m	7 4	6 3m	24 4	11 38m	21 6	
24	5 58a	10 10	—	—	5 45a	25 0	—	—	
	7 45m	10 6	0 38m	4 5	7 53m	24 6	0 30m	18 7	
25	6 48a	10 6	0 50a	7 9	6 31a	24 7	0 51a	21 11	
	8 51m	11 1	1 26m	4 2	8 53m	25 1	1 27m	18 4	
26	7 39a	10 3	1 55a	7 8	7 28a	24 5	2 3a	21 10	
	9 40m	11 9	2 9m	3 8	9 40m	25 9	2 11m	17 10	
27	8 31a	10 3	2 54a	7 6	8 28a	24 5	3 2a	21 7	
	10 18m	12 5	2 50m	3 3	10 20m	26 4	2 52m	17 5	
28	9 51a	10 6	3 46a	7 1	9 23a	24 7	3 51a	21 3	
	10 54m	13 0	3 30m	2 10	10 56m	27 0	3 32m	16 11	
29	10 9a	10 9	4 33a	6 7	10 11a	24 11	4 38a	20 9	
	11 26m	13 6	4 10m	2 4	11 29m	27 7	4 12m	18 6	
30	10 54a	11 0	5 16a	6 2	10 56a	25 4	5 18a	20 3	
	0 1a	18 11	4 50m	2 0	0 0a	28 1	4 51m	16 2	
31	11 35a	11 5	5 54a	5 8	11 38a	25 9	5 57a	19 9	

July—31 Days.

PHASES OF THE MOON.

▷ First Quarter 7th, 6h. 23' 3m. P.M.

◁ Last Quarter .. 21st, 7h. 59' 6m. P.M.

○ Full Moon 14th, 9h. 43' 6m. A.M.

● New Moon 29th, 8h. 49' 2m. P.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A. M.	Sunset. P. M.	True Noon.		
Th.	1	Venus on the Meridian, 8h. 52m. A.M.	182	5 27	6 40	0 3 36	1·2	23 6 10
Fr.	2	Sun in Apogee, 9h. A.M.	183	5 27	6 40	0 3 47	2·2	23 1 49
Sat.	3	Jupiter on the Meridian, 3h. 47m. P.M.	184	5 27	6 41	0 3 59	3·2	22 57 4
S.	4	3RD SUNDAY AFTER TRINITY.—Mars 3° 21' N of Moon, 7h. A.M.	185	5 28	6 41	0 4 9	4·2	22 51 55
Mon.	5	Jupiter 4° 11' N. of Moon, 1h. A.M.—Mercury in Ascending Node, 10h. A.M.	186	5 28	6 41	0 4 20	5·2	22 46 22
Tu.	6	Day breaks at 4h. 47m. A.M.	187	5 28	6 41	0 4 30	6·2	22 40 25
Wed.	7	Twilight ends, 7h. 22m. P.M.	188	5 28	6 41	0 4 40	7·2	22 34 5
Th.	8	Venus at greatest elongation 45° 38' W. 5h. —A.M.	189	5 29	6 41	0 4 49	8·2	22 27 21
Fr.	9	Duration of light 14h. 34m.	190	5 29	6 41	0 4 58	9·2	22 20 13
Sat.	10	Mercury in Perihelion, 1h. A.M.—Saturn 7° 18' N. of Moon, 2h. P.M.	191	5 30	6 40	0 5 6	10·2	22 12 43
S.	11	4TH SUNDAY AFTER TRINITY.	192	5 30	6 40	0 5 15	11·2	22 4 51
Mon.	12	Twilight lasts 41m.	193	5 30	6 40	0 5 22	12·2	21 56 35
Tu.	13	Mercury on the Meridian, 11h. 58m. A.M.	194	5 30	6 40	0 5 30	13·2	21 47 57
Wed.	14	Length of day 13h. 9m.	195	5 31	6 40	0 5 37	14·2	21 38 57
Th.	15	ST. SWITHIN'S DAY.	196	5 31	6 40	0 5 43	15·2	21 29 34
Fr.	16	Mercury in superior conjunction with Sun, 3h. A.M.	197	5 32	6 40	0 5 49	16·2	21 19 49
Sat.	17	Mars on the Meridian, 2h. 48m. P.M.	198	5 32	6 40	0 5 54	17·2	21 9 12
S.	18	5TH SUNDAY AFTER TRINITY.—Venus at greatest Hel. Lat. S., 2h. A.M.	199	5 32	6 39	0 5 58	18·2	20 59 15
Mon.	19	Venus on the Meridian, 8h. 53m. A.M.	200	5 33	6 39	0 6 2	19·2	20 48 26
Tu.	20	Mercury at greatest Hel. Lat. N., 8h. A.M.	201	5 33	6 39	0 6 6	20·2	20 37 16
Wed.	21	Duration of darkness 9h. 34m.	202	5 33	6 39	0 6 9	21·2	20 25 45
Th.	22	Saturn on the Meridian, 7h. 27m. P.M.	203	5 34	6 38	0 6 12	22·2	20 13 53
Fr.	23	Venus 0° 6' N. of Ceres, 7h. A.M.	204	5 34	6 38	0 6 14	23·2	20 1 40
Sat.	24	Jupiter on the Meridian, 2h. 39m. P.M.	205	5 34	6 38	0 6 16	24·2	19 49 8
S.	25	ST. JAMES'S DAY.—6TH SUNDAY AFTER TRINITY.—Mars 0° 8' S. of Jupiter, 8h. P.M.	206	5 35	6 37	0 6 16	25·2	19 36 6
Mon.	26	Venus 6° 44' S. of Moon, 1h. A.M.	207	5 35	6 37	0 6 16	26·2	19 23 4
Tu.	27	Length of night, 10h. 58m.	208	5 35	6 37	0 6 16	27·2	19 9 31
Wed.	28	Day breaks at 4h. 56m. A.M.	209	5 36	6 36	0 6 15	28·2	18 55 42
Th.	29	Venus 1° 22' S. of Neptune, 2h. A.M. Saturn stationary, 5h. A.M. Sun eclipsed invisible at Bombay.	210	5 36	6 36	0 6 13	29·2	18 41 31
Fr.	30	Twilight lasts 40m.	211	5 37	6 36	0 6 11	0·6	18 27 5
Sat.	31	Mercury 3° 18' N. of Moon 6h. A.M.	212	5 37	6 35	0 6 9	1·6	18 12 20

July.

▷ In Perigee..... 11th, 11h. P.M.

▷ In Apogee 23rd. 8h. P.M.

Day of the Month.	Apollo Bunder, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.
	High Water.		Low Water.		High Water.		Low Water.		
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill.	Time.	Depth on Sill.	
1	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	{ Marriage of Princess Alice, 1862--Quarter-anna post-cards issued in India, 1879.--Typhoon at Canton, over 10,000 people drowned or killed, Sir Robert Peel died, 1850--Declaration of war by Serbia and Montenegro against Turkey, 1876. Quebec founded, 1608.
2	0 33a	14	2 6 30a	5	4 0 31a	28	5 6 33a	19	0
3	0 14m	11	8 6 7m	1	11 0 17m	28	0 6 8m	16	0
4	1 3a	14	3 7 4a	5	0 1 3a	28	6 7 7a	19	1
5	0 51m	11	10 6 44m	2	2 0 55m	28	2 6 45m	16	3
6	1 32a	14	3 7 38a	4	9 1 36a	28	5 7 41a	18	10
7	1 28m	11	11 7 20m	2	9 1 36m	26	2 7 21m	16	10
8	2 3a	13	11 8 13a	4	6 2 11a	28	2 8 18a	18	7
9	2 9m	11	9 7 57m	3	6 2 21m	26	0 7 58m	17	7
10	2 37a	13	7 8 51a	4	3 2 48a	27	9 8 58a	18	4
11	3 0m	11	7 8 38m	4	5 3 11m	25	9 8 38m	18	7
12	3 13a	13	2 9 33a	3	11 3 27a	27	3 9 43a	18	1
13	4 3m	11	6 9 30m	5	6 4 13m	25	6 9 33m	19	8
14	4 6a	12	8 10 30a	3	8 4 11a	28	9 10 37a	17	9
15	5 14m	11	3 10 39m	6	6 5 22m	25	6 10 42m	20	7
16	5 0a	12	3 11 36a	3	3 5 6a	26	4 11 42a	17	4
17	6 34m	11	6 — —	—	6 36m	25	9 — —	—	—
18	6 1a	11	10 0 12a	7	2 6 10a	26	0 0 9a	21	3
19	7 53m	12	3 0 52m	2	8 7 53m	26	5 0 49m	16	9
20	7 10a	11	8 1 50a	7	2 7 21a	25	10 1 38a	21	3
21	8 6m	13	3 2 0m	2	0 9 7m	27	4 1 55m	16	1
22	8 28a	11	10 3 5a	6	8 8 33a	26	0 2 53a	20	9
23	10 4m	14	3 2 53m	1	4 10 5m	28	5 2 54m	15	5
24	9 35a	12	3 4 6a	5	10 9 40a	26	4 3 56a	19	11
25	10 51m	15	1 3 43m	0	11 10 58m	29	3 4 47m	15	0
26	10 36a	12	7 4 55a	5	0 10 38a	28	9 4 49a	19	1
27	11 34m	15	8 4 32m	0	8 11 45m	29	10 4 36m	11	9
28	11 32a	12	11 5 40a	4	4 11 32a	27	2 5 38a	18	3
29	— —	—	5 20m	0	10 — —	—	5 23m	14	10
30	0 16a	15	11 6 23a	3	8 0 23a	30	1 6 23a	17	7
31	0 24m	13	2 6 1m	1	3 0 23m	27	5 6 8m	15	3
32	0 56a	15	9 7 1a	3	4 1 8a	29	11 7 4a	17	8
33	1 12m	13	1 6 49m	2	0 1 11m	27	4 6 51m	16	0
34	1 36a	15	2 7 42a	3	3 1 46a	29	4 7 44a	17	2
35	1 59m	12	8 7 30m	3	0 1 57m	28	11 7 32m	17	0
36	2 15a	14	3 8 19a	3	5 2 20a	28	6 8 23a	17	4
37	2 44m	12	0 8 9m	4	2 2 42m	26	3 8 13m	18	2
38	2 52a	13	4 8 57a	3	9 2 51a	27	6 9 8a	17	8
39	3 11m	11	3 8 49m	5	4 3 20m	25	6 8 52m	19	6
40	3 20a	12	3 9 38a	1	1 3 26a	26	6 9 46a	18	1
41	4 23m	10	7 9 31m	6	6 4 21m	24	9 9 34m	20	7
42	3 57a	11	5 10 24a	4	5 3 57a	25	6 10 34a	18	6
43	5 23m	10	1 10 23m	7	0 5 18m	24	3 10 24m	21	7
44	4 25a	10	8 11 20a	4	8 4 29a	24	10 11 28a	18	9
45	6 58m	10	0 11 49m	8	2 6 2m	24	2 11 59m	22	3
46	5 3a	10	1 — —	—	5 5a	24	4 — —	—	—
47	8 31m	10	5 0 23m	4	7 8 21m	24	5 0 26m	18	9
48	6 13a	9	8 1 38a	8	3 6 12a	23	11 1 37a	22	4
49	9 24m	11	2 1 50m	4	4 9 21m	25	1 1 26m	18	5
50	7 50a	9	8 2 40a	7	9 7 29a	23	10 2 38a	21	11
51	10 7m	12	0 2 26m	3	9 10 0m	25	11 2 21m	17	11
52	8 57a	10	0 3 31a	7	2 8 45a	24	2 3 32a	21	3
53	10 39m	12	9 3 13m	3	2 10 33m	26	9 3 11m	17	4
54	9 51a	10	7 4 16a	6	5 9 50a	24	9 4 20a	20	6
55	11 6m	13	5 5 50m	2	7 11 4m	27	5 5 57m	18	10
56	10 35a	11	3 4 51a	5	7 10 40a	25	6 5 2a	19	8
57	11 32m	14	0 4 35m	2	1 11 35m	28	1 4 40m	16	3
58	11 16a	12	0 5 29a	4	10 11 24a	26	2 5 38a	18	11
59	0 0a	14	5 5 13m	1	9 — —	—	5 5 19m	16	0
60	11 56a	12	7 6 3a	4	2 0 6a	28	6 6 11a	18	3
61	— —	—	5 50m	1	8 0 5m	26	10 5 56m	15	10
62	0 30a	14	7 6 36a	3	8 0 38a	28	9 6 42a	17	8

{ Marriage of Princess Alice, 1862—Quarter-anna post-cards issued in India, 1879.—Typhoon at Canton, over 10,000 people drowned or killed, Sir Robert Peel died, 1850—Declaration of war by Serbia and Montenegro against Turkey, 1876. Quebec founded, 1608.

America declared independent by the Congress, 1776.

Sir H. Lawrence died at Lucknow, 1857.

Algiers taken by the French and made a colony 1830—Calcutta lighted with gas, 1857.

R. B. Sheridan died, 1816.

Edmund Burke died, 1796.

Cape of Good Hope doubled by Vasco de Gama 1497—Ea-King of Oudh liberated, 1859.

Columbus born, 1412—Cap. of Bourbon, 1810—Opening of Neemuch Ry. from Patehahad to Ratlam, 1878. Burning and pillage of Alexandria, 1882—Sir Jamsetjee Jejeebhoy, Bart. (2nd), died, 1877.

{ First steam-vessel launched in Calcutta, 1823.—Cyprus ceded to the British, 1878—Funeral of the Prince Imperial at Chislehurst, 1879.

Johns Caesar born, B.C. 100—Duke of Orleans killed 1842—Thames Embankment opened, 1870.

First French Revolution, the Bastille destroyed, 1789. Massacre at Cawnpore, 1857—Declaration of war between France and Prussia, 1870—Railway bridge across Ganges at Cawnpore opened, 1876.

Sir Joshua Reynolds born, 1723.

Cawnpore retaken by General Havelock, 1857—Terrible explosion on board the *Thunderer*, 1876. Petrarch died, 1374.

Lord Elphinstone died, 1860—Sir Cowasjee Jehangir, the great Parsee philanthropist, died, 1878.

Justice Mitler, Puisne Judge, Calcutta High Court (native of Bengal), gazetted Ag. Chief Justice, '82. Lord William Russell beheaded, 1683—Robert Burns died, 1796.

Indian Income Tax Act passed, 1860.

Battle of Ghiznee, 1839—Canadian Union, 1840.

Insurance Societies first established, 1696—Gibraltar taken, 1704—British Embassy entered Cabul, '79. Natives of India first sat on the Petit Jury, 1828.

{ Coloridge died, 1834—An earthquake experienced all over Lower Bengal, 1854.

{ French Revolution, 1830—Manilla taken, 1762—Action at Kushk-i-Nakhud (Kandahar), more than 1,000 British soldiers killed, 1880.

Robespierre guillotined, 1794—Battle of the Pyrenees, 1813—Harvest snow at Lyons, 1860.

First school for Native girls founded at Calcutta, 1849.

Great hurricanes in Jamaica, 1781-90—Charles X. dethroned, 1830.

Loyola died, 1556—Assam annexed, 1829.

August—31 Days.

PHASES OF THE MOON.

☾ First Quarter 5th, 11h. 15m. P.M. | ☾ Last Quarter 20th, 1h. 20m. P.M.
 ○ Full Moon 12th, 7h. 13m. P.M. | ● New Moon... .. 28th, 8h. 20m. A.M.

Day of the Week	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A.M.	Sunset. P.M.	Tue Noon.		
S.	1	LAMMAS DAY.—7TH SUNDAY AFTER TRINITY.—Jupiter 4° 37' N of Moon, 4h P.M. Mars 4° 41' N. of Moon, 9h. P.M.	213	5 37	6 35	0 6 6	2 6	17 57 17
Mon.	2	Jupiter on the Meridian, 2h. 10m. P.M.	214	5 37	6 34	0 6 2	3 6	17 41 55
Tu.	3	Uranus stationary, 8h. A.M.	215	5 38	6 34	0 5 57	4 6	17 26 17
Wed.	4	Day breaks at 4h. 58m. A.M.	216	5 38	6 33	0 5 52	5 6	17 10 21
Th.	5	Venus on the Meridian, 9h 2m. A.M.	217	5 38	6 33	0 5 46	6 6	16 54 10
Fr.	6	Saturn 7° 13' N. of Moon, 8h P.M.	218	5 39	6 32	0 5 40	7 6	16 37 41
Sat	7	Twilight ends, 7h. 11m. P.M.	219	5 39	6 32	0 5 33	8 6	16 20 57
S.	8	8TH SUNDAY AFTER TRINITY.	220	5 39	6 31	0 5 26	9 6	16 3 53
Mon	9	Duration of light, 14h. 3m.	221	5 40	6 31	0 5 17	10 6	15 46 48
Tu	10	Twilight lasts 39m.	222	5 40	6 30	0 5 9	11 6	15 29 12
Wed	11	Length of day, 12h. 49m.	223	5 40	6 29	0 4 59	12 6	15 11 27
Th.	12	Mercury in Descending Node, 7h. P.M.	224	5 41	6 29	0 4 49	13 6	14 53 28
Fr.	13	Mercury 1° 14' S. of Jupiter, 11h. A.M.	225	5 41	6 28	0 4 38	14 6	14 35 13
Sat.	14	Duration of darkness, 9h 55m	226	5 41	6 28	0 4 27	15 6	14 16 45
S.	15	9TH SUNDAY AFTER TRINITY.	227	5 41	6 27	0 4 16	16 6	13 58 4
Mon	16	Length of night, 11h. 16m	228	5 42	6 26	0 4 4	17 6	13 39 8
Tu.	17	Saturn in Quadrature with Sun, 8h A.M.	229	5 42	6 26	0 3 52	18 6	13 20 0
Wed.	18	Uranus in Quadrature with Sun, 0h. A.M.	230	5 42	6 25	0 3 39	19 6	13 0 40
Th.	19	Jupiter on the Meridian, 1h. 16m. P.M.	231	5 42	6 24	0 3 25	20 6	12 41 6
Fr.	20	Venus on the Meridian, 9h. 15m A.M.	232	5 43	6 23	0 3 11	21 6	12 21 21
Sat.	21	Day breaks at 5h 4m A.M.	233	5 43	6 23	0 2 56	22 6	12 1 23
S.	22	10TH SUNDAY AFTER TRINITY.	234	5 43	6 22	0 2 41	23 6	11 41 13
Mon.	23	Mercury in Aphelion, 0h. A.M.	235	5 43	6 21	0 2 26	24 6	11 20 54
Tu.	24	ST BARTHOLOMEW'S DAY.	236	5 43	6 21	0 2 10	25 6	11 0 22
Wed	25	Venus 2° 31' S. of Moon, 0h. A.M.	237	5 44	6 20	0 1 54	26 6	10 39 40
Th.	26	Saturn 1° 48' N. of Uranus, 5h. A.M. Mercury at greatest elongation, 27° 12' E. 10h.	238	5 44	6 19	0 1 38	27 6	10 18 48
Fr	27	Mars on the Meridian, 1h. 41m. P.M. [P.M.]	239	5 44	6 18	0 1 21	28 6	9 57 47
Sat.	28	Mercury on the Meridian, 1h. 33m. P.M.	240	5 44	6 17	0 1 4	29 6	9 36 34
S.	29	11TH SUNDAY AFTER TRINITY.—Jupiter 8° 9' N. of Moon, 10h. A.M.	241	5 45	6 17	0 0 46	1 2	9 15 14
Mon.	30	Mercury 1° 51' N. of Moon, 0h. P.M. Mars 8° 32' N. of Moon, 0h. P.M.	242	5 45	6 16	0 0 28	2 2	8 53 45
Tu	31	Saturn on the Meridian, 4h 53m. P.M.	243	5 45	6 15	0 0 9	3 2	8 32 7

August.

☽ In Perigee 8th, 2h. A.M. | ☽ In Apogee 20th, 2h. P.M.

Day of the Month.	Apollo Bandar, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.
	High Water.		Low Water.		High Water.		Low Water.		
	Time.	Ht.	Time.	Ht.	Time.	Depth on Bill.	Time.	Depth on Bill.	
H.	M.	Ft. In.	H.	M.	Ft. In.	H.	M.	Ft. In.	
1	0	36m	12	11	6 26m	1	11	0 45m	1 Queen Anne died, 1714—The Potho Forts (China) occupied, 1860
1	2a	14	6	7	9a	3	2	1 11a	28 9 7 12a 17 3
2	1	17m	13	1	7 1m	2	6	1 26m	27 3 7 6m 16 7
1	3a	14	4	7	12a	2	10	1 45a	28 6 7 44a 16 11
2	1m	12	11	7	36m	3	5	2 10m	27 1 7 43m 17 6
2	4a	13	10	8	18a	2	8	2 21a	27 11 8 21a 16 9
4	2	51m	12	7	8 15m	4	6	2 59m	26 9 8 25m 18 7
2	4a	13	3	9	2a	2	9	2 59a	27 3 9 4a 16 10
5	3	48m	12	0	9 6m	5	9	3 53m	26 3 9 16m 11 9
3	31a	12	5	9	57a	2	11	3 42a	26 6 9 56a 17 0
6	4	57m	11	7	10 12m	7	0	4 58m	25 9 10 21m 21 0
4	27a	11	7	11	6a	3	2	4 32a	25 9 11 2a 17 2
7	6	16m	11	6	—	—	—	6 15m	25 8 — — —
5	40a	10	11	0	9a	7	8	5 53a	25 1 0 9a 21 8
8	7	53m	12	0	0 33m	3	1	7 52m	26 1 0 27m 17 1
7	10a	10	8	1	57a	7	4	7 17a	24 10 1 51a 21 4
9	9	10m	12	12	1 49m	2	9	9 6m	27 0 1 43m 16 9
8	34a	11	0	3	10a	6	5	8 36a	25 2 3 6a 20 6
10	9	58m	13	11	2 52m	2	3	9 59m	28 0 2 47m 16 4
9	39i	11	10	4	2a	5	9	9 40a	25 11 3 54a 19 5
11	10	40m	14	8	3 43m	1	10	10 48m	28 9 3 43m 16 0
10	34a	12	7	4	43a	4	4	10 37a	26 8 1 38a 18 4
12	11	20m	15	2	4 29m	1	7	11 27m	29 4 4 31m 15 9
11	24a	13	3	5	21a	3	6	11 28a	27 4 5 19a 17 5
13	11	58m	15	3	5 11m	1	8	—	— 5 15m 15 9
—	—	—	—	—	5 57a	2	10	0 4a	29 4 5 57a 16 9
14	0	9m	13	6	5 50m	1	11	0 14m	27 9 5 55m 16 0
0	44a	15	0	6	31a	2	5	0 37a	29 2 6 33a 16 4
15	0	50m	13	6	6 27m	2	6	0 55m	27 9 6 32m 16 6
1	7a	14	5	7	3a	2	4	1 6a	28 8 7 7a 16 3
16	1	30m	13	2	7 2m	3	4	1 32m	27 4 7 6m 17 4
1	36a	13	8	7	24a	2	6	1 37a	27 10 7 39a 16 6
17	2	9m	12	7	7 35m	4	3	2 8m	26 9 7 39m 18 4
2	2a	12	10	8	4a	2	11	2 4a	27 0 8 9a 17 0
18	2	47m	11	9	8 7m	5	3	2 43m	26 0 8 13m 19 5
2	24a	12	0	8	36a	3	4	2 28a	26 2 8 40a 17 6
19	3	30m	11	0	8 40m	6	3	3 19m	25 3 8 49m 20 5
2	44a	11	3	9	10a	4	0	2 49a	25 4 9 16a 18 0
20	4	11m	10	4	9 24m	7	4	4 10m	24 7 9 39m 21 6
3	8a	10	5	10	3a	1	7	3 18a	24 8 10 4a 18 8
21	5	23m	9	10	10 51m	8	3	5 16m	24 2 11 9m 22 4
3	43a	9	9	11	16a	5	0	4 9a	24 0 11 18a 19 0
22	7	18m	9	11	—	—	—	7 2m	24 1 — — —
5	26a	9	2	1	9a	8	3	5 23a	23 5 1 9a 22 4
23	9	5m	10	8	0 48m	4	11	8 48m	24 8 0 40m 11 0
7	27a	9	1	2	32a	7	7	7 9a	23 4 2 25a 21 8
24	9	39m	11	7	2 2m	4	6	9 28m	23 6 2 1m 18 6
8	48a	9	9	3	14a	6	8	8 36a	23 11 3 16a 20 9
25	10	7m	12	5	2 52m	3	8	10 3m	26 5 2 56m 17 10
9	34a	10	9	3	53a	5	8	9 28a	24 11 3 57a 19 9
26	10	33m	13	2	3 38m	2	11	10 34m	27 3 3 39m 17 2
10	16a	11	10	4	28a	1	7	10 16a	26 0 4 32a 18 9
27	10	59m	13	10	4 20m	2	3	11 4m	27 11 4 20m 16 6
10	7a	12	9	5	1a	3	7	11 0a	27 0 5 4a 17 9
28	11	27m	14	5	4 59m	1	10	11 34m	28 6 1 59m 16 1
11	37a	13	8	5	33a	2	9	11 43a	27 10 5 35a 16 10
29	11	58m	14	8	5 36m	1	9	—	— 5 37m 16 0
—	—	—	—	—	6 4a	1	11	0 5a	28 9 6 7a 18 1
30	0	17m	14	2	6 9m	2	0	0 25m	28 4 6 14m 16 2
0	31a	14	8	6	33a	1	4	0 38a	28 9 6 40a 15 6
31	0	59m	14	4	6 43m	2	8	1 9m	28 5 6 52m 16 6
1	6a	14	4	7	4a	1	2	1 13a	28 6 7 14a 15 3

Chronology of Remarkable Events.

Queen Anne died, 1714—The Potho Forts (China) occupied, 1860
 Revolution at Delhi, 1788—Maharajah Gholab Singh died 1857.
 Bank of England founded, 1732—Gwalior taken 1780—Dowager Q. Christina of Spain died, 1878.
 British troops landed in Java, 1811.
 Cabul and Chus-in taken, 1840—Telegraph laid between England and America, 1858
 Prince Alfred Ernest Albert, Duke of Edinburgh born, 1844—Great floods at Mangalore 1876
 Napoleon sailed for St. Helena, 1815—British army enters Cabul, 1819
 Batavia taken, 1811—George Canning died, 1827.
 Banda taken, 1810
 Scindia defeated, 1803.
 Ahmednuggur surrendered, 1803—Mahomedan Riots, Bombay, 1893.
 Poona taken, 1803.
 Queen Adelaide born, 1792.
 Printing invented, 1437—Battle of Vittoria, 1811.
 L. I. Railway opened, 1854.
 Manchester massacre, 1819.
 Duchess of Kent born, 1788—Battle of Rohilla, 1808.
 Dr. Beattie, author of "The Minstrel," died, 1803.
 Loss of the *Royal George*, 1782—Trial of Queen Caroline commenced 1820
 Izaak Walton born, 1593—Capture of Delhi, 1857.
 Nepal Embassy at Paris, 1850—The Taku Forts (China) captured, 1860
 Serious *émeute* in the Mandlaiser Jail, 1859.
 American War declared, 1775.
 Tulsa Reservoir, auxiliary to Vohar Lake, opened, 1872.
 Havelock and Outram entered Lucknow, 1857—Herschel died, 1822.
 Prince Albert born, 1819.
 Louis Philippe died, 1850.
 Slavery abolished, 1833—Gecwayo, the Zulu Chief, captured, 1879
 Sir Charles J. Napier died 1853
 Peace with China, 1842—Begum of Bhopal died, 1868
 John Bunyan died, 1688—E. I. Charter expired, '68, —Deposition of Murad Hifendi, Sultan of Turkey, and accession of his brother Abdul Hamid 1876.

September—30 Days.

PHASES OF THE MOON.

☾ First Quarter 4th, 4h. 46m. A.M. | ☾ Last Quarter 19th, 7h. 42m. A.M.
 ○ Full Moon 11th, 7h. 32m. A.M. | ● New Moon..... 26th, 6h. 37m. P.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A. M.	Sunset. P. M.	True Noon.		
Wed.	1	Venus on the Meridian, 9h. 36m. A.M.	244	5 45	6 14	11 59 51	4.2	8 10 20
Th.	2	Day breaks at 5h. 7m. A.M.	245	5 45	6 13	11 59 52	5.2	7 48 27
Fr.	3	Saturn 6° 57' N. of Moon 3h. A.M.	246	5 46	6 13	11 59 12	6.2	7 26 25
Sat.	4	Jupiter passes the Meridian 0h. 26m. P.M.	247	5 46	6 12	11 58 53	7.2	7 4 17
S	5	12TH SUNDAY AFTER TRINITY.	248	5 46	6 11	11 58 33	8.2	6 42 2
Mon.	6	Twilight ends 6h. 43m. P.M.	249	5 46	6 10	11 58 13	9.2	6 19 40
Tu.	7	Mars on the Meridian 1h. 24m. P.M.	250	5 46	6 9	11 57 52	10.2	5 57 13
Wed.	8	Duration of light 13h. 36m.	251	5 46	6 8	11 57 32	11.2	5 34 39
Th.	9	Mercury stationary, 7h. A.M.	252	5 47	6 7	11 57 11	12.2	5 12 0
Fr.	10	Twilight lasts 37m.	253	5 47	6 7	11 56 50	13.2	4 49 15
Sat.	11	Mercury on the Meridian 1h. 1m. P.M.	254	5 47	6 6	11 56 29	14.2	4 26 26
S	12	13TH SUNDAY AFTER TRINITY.—Venus in Ascending Node, 9h. A.M. Mercury at greatest Hel. Lat. 8. 9h. A.M.	255	5 47	6 5	11 56 8	15.2	4 3 32
Mon.	13	Jupiter in conjunction with sun, 11h. A.M.	256	5 47	6 4	11 55 47	16.2	3 40 33
Tu.	14	HOLY-ROOD DAY.	257	5 48	6 3	11 55 26	17.2	3 17 30
Wed.	15	1ST AUTUMN EMBER DAY.—Uranus in quadrature with sun, 9h. A.M.	258	5 48	6 2	11 55 5	18.2	2 54 23
Th.	16	Venus passes the Meridian, 9h. 32m. A.M.	259	5 48	6 1	11 54 46	19.2	2 31 14
Fr.	17	2ND AUTUMN EMBER DAY.	260	5 48	6 0	11 54 22	20.2	2 8 1
Sat.	18	3RD AUTUMN EMBER DAY.	261	5 48	6 0	11 54 1	21.2	1 44 46
S	19	14TH SUNDAY AFTER TRINITY.	262	5 48	5 59	11 53 40	22.2	1 21 27
Mon.	20	Jupiters Meridian passage 11h. 32m. A.M.	263	5 49	5 58	11 53 19	23.2	0 58 8
Tu.	21	ST. MATTHEW'S DAY.	264	5 49	5 57	11 52 58	24.2	0 34 46
Wed.	22	Mercury in inferior conjunction with sun, 5h. P.M.	265	5 49	5 56	11 52 37	25.2	0 11 22
Th.	23	Sun enters Libra, 0h. A.M.—Autumn commences.	266	5 49	5 55	11 52 16	26.2	0 12 1
Fr.	24	Venus 2° 48' N. of Moon 5h. A.M.	267	5 49	5 54	11 51 56	27.2	0 35 28
Sat.	25	Neptune stationary 0h. P.M.	268	5 49	5 53	11 51 35	28.2	0 58 52
S	26	15TH SUNDAY AFTER TRINITY.—Jupiter 5° 27' N. of Moon 5h. A.M. Mercury 2° 35' N. of Moon, 8h. A.M.	269	5 50	5 53	11 51 15	29.2	1 22 17
Mon.	27	Saturn on the Meridian, 3h. 14m. P.M.	270	5 50	5 52	11 50 55	0.7	1 45 42
Tu.	28	MICHAELMAS EVE.—Mars 5° 44' N. of moon 4h. A.M. Mercury 2° 17' S. of Jupiter, 4h. A.M.	271	5 50	5 51	11 50 35	1.7	2 9 6
Wed.	29	MICHAEL or MICHAELMAS DAY.	272	5 50	5 50	11 50 15	2.7	2 32 29
Th.	30	Saturn 6° 36' N. of Moon 1h. P.M.	273	5 50	5 49	11 49 56	3.7	2 55 50

September.

☉ In Perigee 2nd, 3h. A.M.
 ☽ In Apogee.....17th, 10h. A.M.

☉ In Perigee 29th 5h. A.M.

Day of the Month.	Apollo Bandar, Mean Time.				Prince's Dock, Mean Time.			
	High Water.		Low Water.		High Water.		Low Water.	
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill.	Time.	Depth on Sill.
	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	Ft. In.

Chronology of Remarkable Events.

1	1 44m	14	0	7 20m	3	6	1 56m	28	2	7 33m	17	8	Government of the East Indies transferred to the Crown, 1858.
1	1 43a	13	9	7 40a	1	4	1 50a	27	10	7 51a	13	5	Calcutta Native Hospital opened, 1784.
2	2 34m	13	5	8 3m	4	9	2 16m	27	7	8 18m	14	10	Oliver Cromwell died, 1658—Surrender of the French Emperor and his Army at Sedan, 1870.
2	2 23a	12	10	8 21a	1	10	2 10a	27	0	8 36a	15	11	Fahrenheit died, 1776—Fort of Allypore taken, 1803.
3	3 31m	12	8	8 56m	6	0	3 41m	26	9	9 9m	20	1	—Massacre of British Embassy at Cabul, 1879.
3	3 8a	11	9	9 14a	2	7	3 15a	25	11	9 30a	16	7	First American Congress, 1774—Capture of Malta, 1800.
4	4 38m	11	10	10 3m	7	2	4 43m	26	0	10 16m	21	2	The Prince Imperial landed at Dover, 1870.
4	4 9a	10	8	10 30a	3	5	4 22a	24	10	10 34a	17	5	Queen Elizabeth born, 1533—The turret-ship <i>Captain</i> founded, 1870.
5	6 9m	11	5	—	—	—	6 9m	25	8	—	—	—	William IV crowned, 1831—The Malakoff taken, 1855—Empress Eugénie landed at Ryde, 1870.
5	5 40a	9	11	0 33a	7	8	5 42a	24	2	0 32a	21	7	Sebastopol evacuated, 1855—Native Army of Bengal reorganised, 1859.
6	7 57m	11	10	0 18m	3	11	7 51m	26	0	0 9m	17	11	Atlantic Cable of 1865 successfully repaired, 1866.
6	7 25a	9	11	2 17a	6	8	7 25a	24	2	2 8a	20	9	Battle of Delhi, 1803—Sanction of Government of India to Sukkur-Dadur Railway, 1879.
7	8 54m	12	8	1 50m	3	8	8 52m	26	10	1 40m	17	10	French took Pondicherry, 1746.
8	8 46a	10	9	3 9a	5	6	8 43a	24	11	3 6a	19	8	General Wolfe killed, 1757—Wreck of the <i>Carnatic</i> in the Red Sea, 1869—Second advance on Cabul, 1879.
8	9 40m	13	5	2 50m	3	3	9 44m	27	7	2 39m	17	5	Duke of Wellington died, 1852—Success of British troops in Egypt, Araby Pasha defeated, 1882.
9	9 45a	11	10	3 51a	4	4	9 42a	26	0	3 50a	18	6	Freedom of the Press in India, 1835—S. S. <i>Isis</i> wrecked off Socotra, 1872.
9	10 20m	13	11	3 39m	2	11	10 28m	28	1	3 32m	17	0	Disastrous Floods on the E. R. and C. I. Railway—Hog Island Hydraulic Dock opened, 1872.
10	10 30a	12	9	4 26a	3	5	10 33a	26	11	4 28a	17	5	The East India House vacated, 1860.
10	10 55m	14	3	4 20m	2	8	11 5m	28	4	4 19m	16	10	Bombay given to Charles II in dowry, 1662—Landship at Nynee Tal, 40 Europeans and 50 Natives killed, 1880.
11	11 9a	13	6	4 56a	2	7	11 17a	27	7	4 54a	16	7	Treaty of Chunar, 1781.
11	11 27m	14	3	4 50m	2	8	11 38m	28	4	5 1m	18	9	Paris invested by the Prussians, 1870—Battle of the Alma, 1854—Final capture of Delhi, 1857.
12	11 46a	13	11	5 24a	2	0	11 58a	28	0	5 28a	16	0	Sir Walter Scott died, 1832—The fate of Sir John Franklin's expedition discovered, 1859.
12	11 57m	14	0	5 30m	2	11	—	—	—	5 37m	17	0	British territory ravaged by Holkar, 1805.
13	—	—	—	5 51a	1	8	0 9a	28	2	5 57a	15	8	E. I. Company formed, 1600—Battle of Assaye, 1803—Preparations for the Afghan campaign, 1878.
13	0 22m	13	10	6 3m	3	3	0 32m	28	0	6 11m	17	4	Charles I dethroned, 1640—Destructive floods at Ahmedabad, 1875.
14	0 25a	13	6	6 19a	1	6	0 36a	27	9	6 28a	15	8	Columbus' second voyage, 1492—Lucknow relieved by General Havelock, 1857.
14	0 57m	13	6	6 35m	3	10	1 6m	27	9	6 43m	17	11	Holy Alliance between Austria, Russia, and Prussia, 1815.
15	0 51a	13	0	6 48a	1	9	1 0a	27	1	6 56a	15	9	Strasbourg surrendered to the Prussians, 1879.
15	1 13m	13	0	7 7m	4	1	1 38m	27	3	7 15m	18	7	Battle of Marathon, B.C. 490.
16	1 15a	12	4	7 19a	2	2	1 23a	26	6	7 27a	16	3	St. Thomas's Church built at Bombay, 1687—Revolution in Spain and abolition of the Bourbon dynasty, 1868.
16	2 4m	12	6	7 40m	5	3	2 9m	26	9	7 48m	19	6	
17	1 38a	11	8	7 52a	2	10	1 45a	25	10	7 59a	16	11	
17	2 38m	11	8	8 15m	6	3	2 41m	26	0	8 24m	20	5	
17	2 1a	10	11	8 27a	3	6	2 9a	25	1	8 33a	17	8	
18	3 14m	10	11	9 3m	7	2	3 21m	25	3	9 10m	21	4	
18	2 28a	10	2	9 11a	4	4	2 40a	24	5	9 12a	18	6	
19	4 18m	10	3	10 11m	8	0	4 18m	24	7	10 32m	22	1	
19	3 8a	9	4	10 13a	5	1	3 30a	23	8	10 12a	19	2	
20	5 51m	9	11	0 37a	8	0	5 40m	21	3	0 40a	22	1	
20	4 39a	8	8	11 54a	5	5	4 59a	23	1	11 53a	19	7	
21	7 58m	10	4	—	—	—	7 28m	24	6	—	—	—	
21	6 54a	8	9	1 57a	7	1	6 50a	23	2	1 54a	21	3	
22	8 44m	11	2	1 30m	5	0	8 35m	25	3	1 23m	19	3	
22	8 23a	9	9	2 49a	6	0	8 18a	24	1	2 41a	20	1	
23	9 13m	12	0	2 23m	4	3	9 12m	26	2	2 23m	18	6	
23	9 12a	11	1	3 21a	4	9	9 13a	25	4	3 18a	18	11	
24	9 57m	12	10	3 9m	3	6	9 48m	27	0	3 15m	17	9	
24	9 56a	12	6	3 50a	3	6	10 2a	26	8	3 54a	17	8	
25	10 18m	13	7	3 53m	2	10	10 23m	27	9	4 0m	17	2	
25	10 39a	13	8	4 21a	2	10	4 45a	27	10	4 28a	16	6	
26	10 54m	14	2	4 35m	2	5	10 58m	28	4	4 39m	16	9	
26	11 21a	14	8	4 54a	1	3	11 25a	28	10	5 3a	15	6	
27	11 29m	14	6	5 14m	2	4	11 31m	28	8	5 16m	16	7	
27	—	—	—	5 29a	0	5	—	—	—	5 36a	14	7	
28	0 2m	15	3	5 50m	2	6	0 8m	29	5	5 33m	16	9	
28	0 3a	14	6	6 3a	0	0	0 11a	28	7	6 10a	14	2	
29	0 42m	15	4	6 27m	3	1	0 52m	29	6	6 32m	17	3	
29	0 40a	14	1	6 40a	0	0	0 49a	28	3	6 46a	14	1	
30	1 26m	15	0	7 10m	3	11	1 38m	29	2	7 15m	18	7	
30	1 19a	13	5	7 19a	0	6	1 28a	27	6	7 25a	14	7	

October—31 Days.

PHASES OF THE MOON.

☾ First Quarter 3rd.. 10h. 22 8m. A.M. ☾ Last Quarter19th, 2h. 0 1m. A.M.
 ○ Full Moon ..10th.. 9h. 33' 2m. P.M. ● New Moon26th, 4h. 19' 3m. A.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise A. M.	Sunset P. M.	True Noon.		
				H. M.	H. M.	H. M. S.	D.	S.
Fr.	1	Mercury stationary, 1h. A.M.—Mercury in Ascending Node 10h. A.M.	274	5 51	5 48	11 49 37	4.7	3 19 10
Sat.	2	Venus on the Meridian, 9h. 51m. A.M.	275	5 51	5 47	11 49 18	5.7	3 42 26
S	3	16TH SUNDAY AFTER TRINITY.	276	5 51	5 46	11 49 0	6.7	4 5 41
Mon.	4	Jupiter on the Meridian, 10h. 48m. A.M.	277	5 51	5 46	11 48 41	7.7	4 28 52
Tu.	5	Day breaks at 5h. 15m. A.M.	278	5 52	5 45	11 48 24	8.7	4 51 59
Wed.	6	Mercury in Perihelion, 0h. A.M.—Mercury 0° 12' N. of Jupiter, 1h. P.M.	279	5 52	5 44	11 48 6	9.7	5 15 4
Th.	7	Twilight ends 6h. 20m. P.M.	280	5 52	5 43	11 47 49	10.7	5 38 4
Fr.	8	Mercury at greatest elongation, 17° 57' W. 5h. A.M.	281	5 52	5 42	11 47 31	11.7	6 1 0
Sat.	9	Duration of light 13h. 3m.	282	5 53	5 42	11 47 15	12.7	6 23 51
S	10	17TH SUNDAY AFTER TRINITY.	283	5 53	5 41	11 46 59	13.7	6 46 36
Mon.	11	Twilight lasts 37m.	284	5 53	5 40	11 46 44	14.7	7 9 16
Tu.	12	Mercury passes the Meridian 10h. 43m. A.M.	285	5 53	5 39	11 46 29	15.7	7 31 52
Wed.	13	Length of day 11h. 45m.	286	5 54	5 39	11 46 18	16.7	7 54 20
Th.	14	Duration of darkness 11h. 0m.	287	5 54	5 38	11 46 1	17.7	8 16 42
Fr.	15	Venus in Perihelion, 10h. P.M.	288	5 54	5 37	11 45 48	18.7	8 38 57
Sat.	16	Mercury at greatest Hel. Lat. N. 7h. A.M.	289	5 54	5 36	11 45 35	19.7	9 1 6
S	17	18TH SUNDAY AFTER TRINITY.	290	5 55	5 36	11 45 23	20.7	9 23 5
Mon.	18	St. LUKE'S DAY.	291	5 55	5 35	11 45 11	21.7	9 44 58
Tu.	19	Mars on the Meridian, 0h. 24m. P.M.	292	5 55	5 34	11 45 0	22.7	10 6 42
Wed.	20	Venus 0° 28' N. of Jupiter, 2h. A.M.	293	5 56	5 34	11 44 50	23.7	10 28 17
Th.	21	Length of Night 12h. 23m.	294	5 56	5 33	11 44 40	24.7	10 49 43
Fr.	22	Saturn on the Meridian 1h. 46m. P.M.	295	5 57	5 32	11 44 31	25.7	11 10 59
Sat.	23	Day dawns at 5h. 19m. A.M.	296	5 57	5 32	11 44 23	26.7	11 32 4
S	24	19TH SUNDAY AFTER TRINITY.—Jupiter 5° 55' N. of Moon, 2h. A.M.—Venus 6° 39' N. of Moon, 9h. A.M.	297	5 57	5 31	11 44 17	27.7	11 52 59
Mon.	25	Mercury 6° 57' N. of Moon, 6h. P.M.	298	5 58	5 30	11 44 8	28.7	12 13 44
Tu.	26	Mars 5° 12' N. of Moon 8h. P.M.	299	5 58	5 30	11 44 5	29.7	12 34 18
Wed.	27	Jupiter passes the Meridian, 9h. 35m. A.M.	300	5 58	5 29	11 43 57	1.3	12 54 29
Th.	28	St. SIMON and St. JUDE.—Saturn 6° 14' N. of Moon, 2h. A.M.	301	5 59	5 29	11 43 53	2.3	13 14 49
Fr.	29	Venus on the Meridian, 10h. 8m. A.M.	302	5 59	5 28	11 43 49	3.3	13 34 47
Sat.	30	Twilight ends 6h. 6m. P.M.	303	6 0	5 27	11 43 46	4.3	13 54 30
S	31	HALLOW EVE — 20th SUNDAY AFTER TRINITY — Mars in Descending Node 7h. P.M.	304	6 0	5 27	11 43 43	5.3	14 14 1

October.

☽ In Apogee..... 15th, 3h. A.M.

☽ In Perigee..... 27th, 8h. A.M.

Day of the Month.	Apollo Bandar, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.
	High Water.		Low Water.		High Water.		Low Water.		
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill.	Time.	Depth on Sill.	
1	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	H. M. Ft. In.	2 Red Sea Telegraph opened, 1859—Death of the King of Burma, 1878.
2	2 15m 14	3 7 59m 5	0 2 27m 28	5 8 3m 19	2 15m 14	3 7 59m 5	0 2 27m 28	5 8 3m 19	3 London University opened, 1828—Failure of Glasgow Bank, 1878.
3	2 1a 12	5 8 3a 1	5 2 12a 26	6 8 9a 15	2 1a 12	5 8 3a 1	5 2 12a 26	6 8 9a 15	0 Captain Cook landed at New Zealand, 1768.
4	2 52a 11	2 8 56a 2	8 3 10a 25	4 9 3a 16	2 52a 11	2 8 56a 2	8 3 10a 25	4 9 3a 16	1 Bishop Heber died, 1831—Lally took Arcot, 1758.
5	4 22m 12	4 10 36m 6	11 4 28m 24	7 10 40m 21	4 22m 12	4 10 36m 6	11 4 28m 24	7 10 40m 21	10 Lord Cornwallis died, 1805—Great Cyclone at Calcutta, 1864.
6	4 10a 10	0 10 9a 4	0 4 26a 24	3 10 9a 18	4 10a 10	0 10 9a 4	0 4 26a 24	3 10 9a 18	10 Louis Philippe born, 1773.
7	5 51m 11	9 6 0 52a 6	8 5 56a 23	9 0 38a 20	5 51m 11	9 6 0 52a 6	8 5 56a 23	9 0 38a 20	8 Violent earthquake and furious hurricane at the mouth of the Ganges, 300,000 people having perished, 1737—Bombay lighted with gas, 1865.
8	5 54a 9	6 0 52a 6	8 5 56a 23	9 0 38a 20	5 54a 9	6 0 52a 6	8 5 56a 23	9 0 38a 20	1 Shamsudeen, Nawab of Ferozepore, executed, 1835.
9	7 23m 11	11 0 9m 4	9 7 23m 26	2 0 1m 18	7 23m 11	11 0 9m 4	9 7 23m 26	2 0 1m 18	3 Eddystone Lighthouse completed, 1759—Nizam's State Railway opened, 1874.
10	7 34a 10	0 2 21 5	8 7 34a 24	3 1 51a 19	7 34a 10	0 2 21 5	8 7 34a 24	3 1 51a 19	2 Barlow, Gov.-Gen., 1805—Capture of Mowhaty, 1872.
11	8 25m 12	5 1 39m 4	8 8 31m 26	7 1 29m 18	8 25m 12	5 1 39m 4	8 8 31m 26	7 1 29m 18	3 America discovered by Columbus, 1492—Prince of Wales left England for India, 1875.
12	8 51a 11	0 2 53a 4	7 8 52a 25	3 2 42a 18	8 51a 11	0 2 53a 4	7 8 52a 25	3 2 42a 18	4 Cabul Pass forced, 1841—Martial law proclaimed by Genl. Roberts in Cabul on Yakob Khan's abdication, 1879.
13	9 13m 12	9 2 40m 4	5 9 13m 27	0 2 32m 18	9 13m 12	9 2 40m 4	5 9 13m 27	0 2 32m 18	8 Elenborough, Gov.-Gen., 1841.
14	9 54m 13	0 3 20m 4	2 9 58m 27	3 3 21m 18	9 54m 13	0 3 20m 4	2 9 58m 27	3 3 21m 18	2 Battle of Hastings, 1066—The <i>Lady Melville</i> burnt at Calcutta, 1871.
15	10 21a 13	2 4 5m 4	0 10 33m 27	4 4 3m 18	10 21a 13	2 4 5m 4	0 10 33m 27	4 4 3m 18	9 Fort of Beyt destroyed, 1859.
16	10 31m 13	2 4 5m 4	0 10 33m 27	4 4 3m 18	10 31m 13	2 4 5m 4	0 10 33m 27	4 4 3m 18	7 Bishop Ridley burnt at Oxford, 1555—Houses of Parliament burnt, 1834—Fearful explosion at Bala Hissar, 1879.
17	11 0a 13	7 4 23a 2	1 11 3a 27	9 4 25a 16	11 0a 13	7 4 23a 2	1 11 3a 27	9 4 25a 16	3 Capture of Agra, 1803—Lord Palmerston died, 1865.
18	11 3m 13	11 4 50a 1	1 11 37a 38	2 4 55a 15	11 3m 13	11 4 50a 1	1 11 37a 38	2 4 55a 15	9 Defeat of Dost Muhammad, 1840.
19	11 30m 12	11 5 13m 4	1 11 52m 27	1 5 18m 18	11 30m 12	11 5 13m 4	1 11 52m 27	1 5 18m 18	7 Dean Swift died, 1745.
20	—	—	—	—	—	—	—	—	— Battle of Navarino, 1827.
21	0 7m 14	0 5 45m 4	2 0 9m 28	5 5 24a 15	0 7m 14	0 5 45m 4	2 0 9m 28	5 5 24a 15	0 Battle of Trafalgar, 1805.
22	11 55m 12	8 5 43a 1	3 11 57m 38	10 5 52a 17	11 55m 12	8 5 43a 1	3 11 57m 38	10 5 52a 17	6 Battle of Buxar, 1764.
23	0 37m 13	10 6 16m 4	4 0 39m 28	2 6 23m 18	0 37m 13	10 6 16m 4	4 0 39m 28	2 6 23m 18	10 Earl of Derby died, 1869—Battle of Balaklava, 1854.
24	0 14a 12	3 6 11a 1	5 0 21a 26	6 6 19a 15	0 14a 12	3 6 11a 1	5 0 21a 26	6 6 19a 15	4 Anrungszebe born, 1618—Munson House founded 1739.
25	1 5m 13	7 6 48m 5	0 1 8m 27	10 6 54m 19	1 5m 13	7 6 48m 5	0 1 8m 27	10 6 54m 19	11 Battle of Agincourt, 1415—George II died, 1760.
26	0 37a 11	11 6 40a 5	1 10 0 4a 28	1 6 47a 16	0 37a 11	11 6 40a 5	1 10 0 4a 28	1 6 47a 16	8 Battle of Bittorah, 1794.
27	1 38m 13	0 7 22m 5	7 1 38m 27	4 7 26m 19	1 38m 13	0 7 22m 5	7 1 38m 27	4 7 26m 19	8 Metz surrendered to the Prussians, 1870—Cuba discovered, 1492—Captain Cook born, 1723.
28	1 3a 11	4 7 12a 2	2 5 1 12a 25	7 7 16a 16	1 3a 11	4 7 12a 2	2 5 1 12a 25	7 7 16a 16	5 Hurricane at Coringa and Masulipatam, 1800.
29	2 9m 12	6 8 1m 6	3 2 9m 26	9 8 2m 20	2 9m 12	6 8 1m 6	3 2 9m 26	9 8 2m 20	6 Sir Walter Raleigh beheaded, 1618—Sir John Shore Gov.-Gen., 1733.
30	1 34a 10	8 7 48a 3	3 3 1 41a 25	0 7 46a 17	1 34a 10	8 7 48a 3	3 3 1 41a 25	0 7 46a 17	3 Martaban taken, 1824.
31	2 48m 11	9 8 50m 7	0 2 44m 26	1 8 50m 21	2 48m 11	9 8 50m 7	0 2 44m 26	1 8 50m 21	10 Simon's Bay captured, 1795.
32	2 11a 10	0 8 31a 4	2 2 19a 24	3 8 18a 18	2 11a 10	0 8 31a 4	2 2 19a 24	3 8 18a 18	—
33	3 35m 11	1 9 52m 7	6 3 28m 25	10 0m 21	3 35m 11	1 9 52m 7	6 3 28m 25	10 0m 21	—
34	2 56a 9	4 9 30a 5	0 3 16a 23	7 9 13a 19	2 56a 9	4 9 30a 5	0 3 16a 23	7 9 13a 19	—
35	4 40m 10	8 11 50m 7	5 4 45m 25	0 0 0a 21	4 40m 10	8 11 50m 7	5 4 45m 25	0 0 0a 21	—
36	4 35a 8	9 10 53a 5	7 4 40a 23	2 10 40a 19	4 35a 8	9 10 53a 5	7 4 40a 23	2 10 40a 19	—
37	6 10m 10	8 11 50m 7	5 4 45m 25	0 0 0a 21	6 10m 10	8 11 50m 7	5 4 45m 25	0 0 0a 21	—
38	6 27a 9	0 1 12a 6	7 6 22a 21	5 1 12a 21	6 27a 9	0 1 12a 6	7 6 22a 21	5 1 12a 21	—
39	7 25m 11	0 0 50m 5	9 7 16m 25	1 0 39m 20	7 25m 11	0 0 50m 5	9 7 16m 25	1 0 39m 20	—
40	7 50a 10	0 2 0a 5	5 7 42a 24	5 2 0a 19	7 50a 10	0 2 0a 5	5 7 42a 24	5 2 0a 19	—
41	8 12m 11	9 1 49m 5	2 8 12m 28	1 52m 10	8 12m 11	9 1 49m 5	2 8 12m 28	1 52m 10	—
42	8 47a 11	5 2 39a 4	1 8 43a 25	9 2 39a 18	8 47a 11	5 2 39a 4	1 8 43a 25	9 2 39a 18	—
43	8 54m 12	6 2 40m 4	7 9 0m 26	9 2 42m 18	8 54m 12	6 2 40m 4	7 9 0m 26	9 2 42m 18	—
44	9 38a 12	11 3 16a 2	9 9 34a 27	2 3 16a 16	9 38a 12	11 3 16a 2	9 9 34a 27	2 3 16a 16	—
45	9 35m 13	3 3 27m 4	0 9 46m 27	5 3 29m 18	9 35m 13	3 3 27m 4	0 9 46m 27	5 3 29m 18	—
46	10 19a 14	3 3 50a 1	1 5 10 23a 28	6 3 52a 15	10 19a 14	3 3 50a 1	1 5 10 23a 28	6 3 52a 15	—
47	10 16m 13	9 4 12m 3	7 10 27m 28	0 4 14m 17	10 16m 13	9 4 12m 3	7 10 27m 28	0 4 14m 17	—
48	11 1a 15	3 4 23a 0	4 11 10a 29	6 4 29a 14	11 1a 15	3 4 23a 0	4 11 10a 29	6 4 29a 14	—
49	10 57m 14	2 4 56m 3	5 11 8m 28	4 58m 17	10 57m 14	2 4 56m 3	5 11 8m 28	4 58m 17	—
50	11 44a 16	0 4 58a 0	5 11 56a 10	2 5 6a 13	11 44a 16	0 4 58a 0	5 11 56a 10	2 5 6a 13	—
51	11 39m 14	2 5 40m 3	5 11 50m 28	4 51m 17	11 39m 14	2 5 40m 3	5 11 50m 28	4 51m 17	—
52	—	—	—	—	—	—	—	—	—
53	0 31m 16	2 6 25m 3	9 0 41m 30	4 6 25m 18	0 31m 16	2 6 25m 3	9 0 41m 30	4 6 25m 18	—
54	0 23a 13	9 6 17a 0	6 0 33a 38	0 6 24a 13	0 23a 13	9 6 17a 0	6 0 33a 38	0 6 24a 13	—
55	1 20m 15	9 7 12m 4	4 1 27m 30	0 7 12m 18	1 20m 15	9 7 12m 4	4 1 27m 30	0 7 12m 18	—
56	1 10a 13	0 7 0a 0	3 1 13a 27	3 7 6a 14	1 10a 13	0 7 0a 0	3 1 13a 27	3 7 6a 14	—
57	2 11m 15	1 8 4m 5	1 2 17m 29	4 8 5m 19	2 11m 15	1 8 4m 5	1 2 17m 29	4 8 5m 19	—
58	2 0a 12	1 7 46a 1	1 5 2 8a 26	4 7 51a 15	2 0a 12	1 7 46a 1	1 5 2 8a 26	4 7 51a 15	—
59	3 5m 14	1 9 8m 5	9 3 10m 28	4 9 8m 19	3 5m 14	1 9 8m 5	9 3 10m 28	4 9 8m 19	—
60	2 57a 11	0 8 39a 3	3 9a 25	3 8 42a 17	2 57a 11	0 8 39a 3	3 9a 25	3 8 42a 17	—
61	—	—	—	—	—	—	—	—	—

November—30 Days.

PHASES OF THE MOON.

First Quarter 1st, 7h. 23m. P.M. Last Quarter 17th, 6h. 53m. P.M.
 Full Moon 9th, 2h. 41m. P.M. New Moon 24th, 2h. 11m. P.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise. A. M.	Sunset. P. M.	True Noon.		
Mon.	1	ALL SAINTS' DAY.	305	6 1	5 27	11 43 42	6.3	14 33 18
Tu.	2	Day breaks at 5h. 22m. A.M.	306	6 1	5 26	11 43 42	7.3	14 52 21
Wed.	3	Venus on the Meridian, 10h. 11m. A.M.	307	6 1	5 26	11 43 41	8.3	15 11 9
Th.	4	Twilight ends 6h. 4m. P.M.	308	6 2	5 25	11 43 42	9.3	15 29 42
Fr.	5	Jupiter passes the Meridian, 9h. 6m. A.M.	309	6 2	5 25	11 43 44	10.3	15 47 59
Sat.	6	Venus at greatest Hel. Lat. N. 9h. P.M.	310	6 3	5 24	11 43 48	11.3	16 6 0
S	7	21ST SUNDAY AFTER TRINITY.	311	6 3	5 24	11 43 50	12.3	16 23 46
Mon.	8	Mercury in Superior conjunction with Sun, 10h. A.M. Mercury in Descending Node, 6h. P.M.	312	6 4	5 24	11 43 54	13.3	16 41 15
Tu.	9	BIRTH OF PRINCE OF WALES.	313	6 4	5 23	11 43 59	14.3	16 58 27
Wed.	10	Duration of Light 12h. 38m.	314	6 5	5 23	11 44 5	15.3	17 15 28
Th.	11	ST. MARTIN'S or MARTINMAS DAY.	315	6 5	5 23	11 44 11	16.3	17 32 0
Fr.	12	Twilight lasts 40m.	316	6 6	5 22	11 44 18	17.3	17 48 19
Sat.	13	Mercury 0° 21' S. of Mars, 0h. A.M.	317	6 7	5 22	11 44 27	18.3	18 4 20
S	14	22ND SUNDAY AFTER TRINITY.—Ceres 0° 20' S. of Moon, 5h. A.M.	318	6 7	5 22	11 44 36	19.3	18 20
Mon.	15	Saturn on the Meridian, 0h. 23m. P.M.	319	6 8	5 22	11 44 47	20.3	18 35 28
Tu.	16	Mercury 1° 4' S. of Uranus, 5h. P.M.	320	6 8	5 21	11 44 58	21.3	18 50 26
Wed.	17	Venus passes the Meridian 10h. 22m. A.M.	321	6 9	5 21	11 45 9	22.3	19 5 8
Th.	18	Mercury in Aphelion, 11h. P.M.	322	6 9	5 21	11 45 21	23.3	19 19 30
Fr.	19	Mercury 2° 54' S. of Saturn, 5h. A.M.	323	6 10	5 21	11 45 35	24.3	19 33 32
Sat.	20	Jupiter 6° 9' N. of Moon 9h. P.M.	324	6 10	5 21	11 45 50	25.3	19 47 12
S	21	23RD SUNDAY AFTER TRINITY.—Uranus in conjunction with Sun, 1h. P.M. Mars 0° 24' S. of Uranus, 2h. P.M. Mars in conjunction with Sun, 6h. P.M.	325	6 11	5 21	11 46 5	26.3	20 0 31
Mon.	22	Jupiter on the Meridian, 8h. 10m. A.M.	326	6 12	5 21	11 46 21	27.3	20 13 27
Tu.	23	Venus 6° 39' N. of Moon 9h. A.M.	327	6 12	5 21	11 46 37	28.3	20 26 1
Wed.	24	Mars 4° 4' N. of Moon, 2h. P.M. Saturn 5° 57' N. of Moon, 5h. P.M.	328	6 13	5 21	11 46 55	29.3	20 38 18
Th.	25	Mercury 2° 0' N. of Moon, 7h. A.M. Saturn in conjunction with Sun, 0h. P.M.	329	6 14	5 21	11 47 13	0.9	20 50 2
Fr.	26	Length of Day 11h. 7m.	330	6 14	5 21	11 47 32	1.9	21 1 27
Sat.	27	Mercury passes the Meridian, 0h. 32m. P.M.	331	6 15	5 21	11 47 52	2.9	21 12 28
S	28	1ST SUNDAY IN ADVENT.—Mars 2° 2' S. of Saturn, 0h. A.M.	332	6 15	5 21	11 48 13	3.9	21 23 6
Mon.	29	Mars on the Meridian, 11h. 38m. A.M.	333	6 16	5 21	11 48 33	4.9	21 33 19
Tu.	30	ST. ANDREW'S DAY.	334	6 17	5 21	11 48 55	5.9	21 43 6

November.

) In Apogee 11th, 5h, P.M.

) In Perigee..... 24th, 8h, P.M.

Day of the Month.	Apollo Bandar, Mean Time.				Prince's Dock, Mean Time.				Chronology of Remarkable Events.		
	High Water.		Low Water.		High Water.		Low Water.				
	Time.	Ht.	Time.	Ht.	Time.	Depth on Still.	Time.	Depth on Still.			
	H. M.	Ft. In.	H. M.	Ft. In.	H. M.	In. Ft.	H. M.	Ft. In.			
1	4 8m	13	2 10	42m	6 0	4 13m	27	5 10	40m	2	{ Proclamation throughout India of the transfer of Government to the Crown, 1858—British troops ordered to advance on Cabul, 1879.
2	4 9a	10	1 9	57a	4 6	4 2 a	21	4 9	53a	18	
3	5 15m	12	5 0	9a	5 8	5 21m	26	9 0	8a	19	Destructive hurricane at Bombay, 1854.
4	5 42a	9	2 11	30a	5 6	5 48a	21	1 11	18a	19	
5	6 32m	11	11	—	—	6 32m	26	3	—	—	Long Parliament sat, 1640.
6	7 28a	10	3 1	17a	5 0	7 28a	24	6 1	12a	19	
7	7 40m	11	11 1	9m	5 11	7 46m	26	3 1	8m	20	George Peabody died, 1869.
8	8 38a	11	3	2 10a	4 2	8 41a	25	5 2	5a	18	
9	8 35m	11	11 2	30m	5 10	8 45m	26	3 2	12m	20	Gunpowder Plot, 1605—Battle of Inkerman, 1854.
10	9 31a	12	2 2	48a	3 5	9 33a	26	4 2	48a	17	
11	9 19m	12	0	3 14m	5 9	9 23m	26	3 3	4m	19	Princess Charlotte died, 1817—The Holborn Viaduct opened, 1869.
12	10 8a	12	11 3	22a	2 10	10 14a	27	1 3	21a	16	
13	9 54m	12	0	3 50m	5 8	9 57m	26	3 3	46m	19	First Newspaper published, 1665.
14	10 41a	13	6 3	51a	2 8	10 49a	27	8 3	51a	16	
15	10 25m	12	0	4 22m	5 6	10 28m	26	2 4	22m	19	Milton died, 1674—Destruction of Cabul by the British, 1841—Prince of Wales landed at Bombay, 1875.—Prince of Wales born, 1841.
16	11 14a	13	10 4	19a	1 9	11 22a	28	0 4	20a	15	
17	10 53m	11	11 4	63m	5 4	10 57m	26	2 4	57m	19	Muhammad born, 570—Martin Luther born, 1483.
18	11 48a	14	0	4 48a	1 6	11 52a	28	3 4	49a	15	
19	11 20m	11	11 5	21m	5 3	11 25m	26	2 5	31m	19	John Gray, the poet, died, 1732.
20	—	—	—	5 13a	1 5	—	—	—	5 19a	15	
21	0 17m	14	1 5	58m	5 3	0 20m	28	5 6	4m	19	Surrender of Negapatam, 1781.
22	0 46m	11	9 5	41a	1 6	11 52m	28	1 5	50a	15	
23	0 48m	14	0	6 34m	5 6	0 49m	28	4 6	39m	19	Fortress of Khelat taken by the British, 1839.
24	0 14a	11	6	6 12a	1 9	0 20a	25	10 6	22a	16	
25	1 20m	13	9 7	13m	5 9	1 20m	28	0 7	18m	20	The Begum of Bhopal invested as Knight Grand Commander of the Order of the Star of India, 1872.
26	0 47a	11	2 6	42a	2 4	0 53a	25	6 6	54a	16	
27	1 53m	13	4 7	54m	6 2	1 53m	27	8 7	57m	20	Catherine II. of Russia died, 1796—Second Relief of Lucknow by Sir Colin Campbell, 1857.
28	1 25a	10	8 7	21a	3 0	1 31a	25	0 7	27a	17	
29	2 27m	12	10 8	39m	6 6	2 29m	27	2 8	42m	20	Card. Wolsey died, 1530.—Broach taken, 1772.
30	2 7a	10	3 8	6a	3 11	2 16a	24	6 8	2a	18	
31	3 5m	12	4 9	32m	6 8	3 10a	26	7 9	38m	21	Cape of Good Hope first doubled, 1497—"The Man with the Iron Mask" died, 1703.
32	2 58a	9	9 8	54a	4 9	3 10a	24	0 8	48a	19	
33	3 51m	11	11 10	40m	6 7	3 58m	26	2 10	52m	20	Battle of Chenab, 1848—Ultimatum to Shere Ali, 1879.
34	4 8a	9	7 10	1a	5 8	4 23a	23	9 9	54a	19	
35	4 43m	11	7 0	0a	6 3	4 56m	25	11 0	6a	20	Princess Royal born, 1840—Lord Hawke's victory off Quiberon, 1759.
36	5 24a	9	8 11	20a	6 3	5 43a	24	0 11	19a	20	
37	5 45m	11	6	—	—	5 59m	25	10	—	—	Lord Clive died, 1774—Repulse at Rannuggur, 1848—Sir Henry Havelock died, 1857.
38	6 50a	10	5 0	58a	5 0	7 0a	21	9 1	1a	19	
39	6 51m	11	10 0	62m	6 3	7 3m	26	1 0	57m	20	{ Treaty with Scindiah, 1805—The S. S. Surat foundered between Bombay and Kurrachee (125 lives lost), 1851.
40	8 13a	11	8 1	47a	3 9	8 13a	28	0 1	49a	17	
41	7 52m	12	3 2	4m	6 0	8 2m	26	7 2	4m	20	Tasmania discovered, 1642—Peace with America 1814.
42	9 7a	13	1 2	24a	2 5	9 14a	27	4 2	33a	16	
43	8 46m	12	9 2	58m	5 6	8 57m	27	1 3	3m	19	Capture of Dwarka, 1820.
44	9 56a	14	5 3	10a	1 11	10 3a	28	9 3	16a	15	
45	9 30m	13	3 3	48m	5 0	9 50m	27	6 3	55m	19	East India Company incorporated, 1700.
46	10 44a	15	7 3	51a	0 2	10 51a	29	9 3	59a	14	
47	10 25m	13	7 4	37m	4 7	10 41m	27	11 4	45m	18	Princess Mary of Cambridge born, 1838.
48	11 31a	16	5 4	33a	—	6 11 38a	30	6 4	42a	13	
49	11 18m	13	9 5	27m	4 4	11 30m	27	11 5	33m	18	Cawnpore relieved by Sir Colin Campbell and the Gwalior Contingent routed, 1857.
50	—	—	—	5 16a	—	—	—	—	5 25a	13	
51	0 18m	16	9 6	18m	4 3	0 25m	30	10 6	22m	18	Battle of Arguin, 1693—London Times printed by Steam, 1814.
52	0 9a	13	6 6	0a	—	0 18a	27	9 6	8a	13	
53	1 6m	16	6 7	9m	4 4	1 13m	30	9 7	11m	18	Massacre of Sinope, 1853.
54	1 1a	13	1 6	49a	0 6	1 8a	27	4 6	52a	14	
55	1 55m	15	11 8	2m	4 6	2 2m	30	2 8	4m	18	
56	1 54a	12	5 7	36a	1 9	2 1a	26	8 7	38a	15	
57	2 45m	15	1 9	0m	4 9	2 52m	29	3 9	3m	18	
58	2 52a	11	7 8	33a	3 3	2 58a	25	9 8	31a	17	
59	3 37m	14	1 10	6m	5 0	3 45m	28	3 10	8m	19	
60	4 0a	10	10 9	34m	4 10	4 3a	27	0 9	33a	19	

December—31 Days.

PHASES OF THE MOON.

☾ First Quarter 1st, 8h. 58m. A.M.
 ○ Full Moon 9th, 8h. 457m. A.M.

☾ Last Quarter 17th, 9h. 132m. A.M.
 ● New Moon 24th, 0h. 485m. A.M.
 ☽ First Quarter 31st, 0h. 180m. A.M.

Day of the Week.	Day of the Month.	Sundays and Remarkable Days. Astronomical Phenomena.	Day of the Year.	Mean Time.			Moon's Age at Noon.	Sun's Declination at Mean Noon.
				Sunrise.	Sunset.	True Noon.		
				A. M.	P. M.			
Wed.	1	Jupiter passes the Meridian, 7h. 39m. A.M.	335	6 17	5 21	11 49 18	☽ 6 9	21 52 29
Th.	2	Day breaks at 5h. 37m. A.M.	336	6 18	5 21	11 49 41	7-9	22 1 28
Fr.	3	Venus on the Meridian, 10h. 37m. A.M.	337	6 19	5 21	11 50 5	8-9	22 10 0
Sat.	4	Twilight ends 6h. 2m. P.M.	338	6 19	5 21	11 50 29	9-9	22 18 7
S	5	2ND SUNDAY IN ADVENT.	339	6 20	5 22	11 50 54	10-9	22 25 48
Mon.	6	ST. NICHOLAS'S DAY.	340	6 20	5 22	11 51 20	11-9	22 33 2
Tu.	7	Duration of light 12h. 23m.	341	6 21	5 22	11 51 45	12-9	22 39 50
Wed.	8	Venus 0° 47' N. of Uranus, 7h. P.M.	342	6 22	5 23	11 52 11	13-9	22 46 12
Th.	9	Mercury at greatest Hel. Lat. S, 9h. A.M.	343	6 22	5 23	11 52 38	○ 14-9	22 52 7
Fr.	10	Twilight lasts 41m.	344	6 23	5 23	11 53 5	15-9	22 57 35
Sat.	11	Mars on the Meridian, 11h. 28m. P.M.	345	6 23	5 23	11 53 33	16-9	23 2 35
S	12	3RD SUNDAY IN ADVENT.	346	6 24	5 24	11 54 1	17-9	23 7 9
Mon.	13	Neptune in opposition with Sun, 1h. A.M. Venus 0° 56' S. of Saturn, 1h. A.M.	347	6 25	5 24	11 54 29	18-9	23 11 14
Tu.	14	Mercury on the Meridian, 1h. 17m. P.M.	348	6 25	5 24	11 54 58	19-9	23 15 12
Wed.	15	ST. LUCIA'S DAY.	349	6 26	5 25	11 55 27	20-9	23 18 1
Th.	16	Length of Day, 10h. 59m.	350	6 26	5 25	11 55 56	21-9	23 20 44
Fr.	17	Saturn on the Meridian, 10h. 29m. A.M.	351	6 27	5 26	11 56 26	☾ 22-9	23 22 58
Sat.	18	Jupiter 6° 50' N. of Moon, 1h. P.M.	352	6 27	5 26	11 56 55	23-9	23 24 45
S	19	4TH SUNDAY IN ADVENT.	353	6 28	5 27	11 57 25	24-9	23 26 2
Mon.	20	Venus on the Meridian, 11h. 0m. A.M.	354	6 29	5 27	11 57 55	25-9	23 26 52
Tu.	21	ST. THOMAS'S DAY.—Mercury at greatest elongation 19° 59' E. 5h. A.M. Sun enters Capricornus, Winter commences, 6h. P.M.	355	6 29	5 28	11 58 25	26-9	23 27 13
Wed.	22	1st WINTER EMBER DAY.—Saturn 5° 47' N. of Moon, 10h. A.M.	356	6 30	5 28	11 58 55	27-9	23 27 6
Th.	23	Venus 3° 40' N. of Moon, 3h. A.M. Mars 2° 26' N. of Moon, 10h. A.M.	357	6 30	5 29	11 59 25	28-9	23 26 31
Fr.	24	CHRISTMAS EVE.—2ND WINTER EMBER DAY.	358	6 31	5 29	11 59 55	● 0-5	23 25 27
Sat.	25	CHRISTMAS DAY.—3RD WINTER EMBER DAY.—Mercury 0° 24' S. of Moon, 10h. A.M.	359	6 31	5 30	0 0 25	1-5	23 23 52
S	26	ST. STEPHEN.—BOXING DAY.	360	6 31	5 30	0 0 55	2-5	23 21 54
Mon.	27	ST. JOHN'S DAY.	361	6 32	5 31	0 1 24	3-5	23 19 26
Tu.	28	INNOCENTS' DAY.—Mercury in Ascending Node, 9h. A.M. Mercury Stationary, 0h. P.M.	362	6 32	5 31	0 1 54	4-5	23 16 20
Wed.	29	Jupiter passes the Meridian, 6h. 1m. A.M.	363	6 33	5 32	0 2 23	5-5	23 13 5
Th.	30	Jupiter in Quadrature with Sun, 10h. P.M.	364	6 33	5 33	0 2 52	6-5	23 9 12
Fr.	31	Venus 0° 40' N. of Mars, 4h. A.M.	365	6 33	5 33	0 3 21	☽ 7-5	23 4 52

December.

☾ In Apogee 8th, 4h. P.M. ☽ In Perigee 23rd, 8h. A.M.

Day of the Month.	Apollo Bandar, Mean Time.				Prince's Dock, Mean Time.			
	High Water.		Low Water.		High Water.		Low Water.	
	Time.	Ht.	Time.	Ht.	Time.	Depth on Sill.	Time.	Depth on Sill.

Chronology of Remarkable Events.

H.	M.	Ft.	In.	H.	M.	Ft.	In.	H.	M.	Ft.	In.	Chronology of Remarkable Events.						
1	4	34m	13	0	11	19m	4	11	4	37m	27	3	11	18m	18	0	Princess of Wales born, 1844—Death of John Wilson, D.D., F.R.S. in Bombay, 1875.	
5	13a	10	4	10	42a	6	2	5	26a	24	6	10	48a	20	4	Dowager Queen Adelaide died, 1849.		
2	5	27m	12	1	—	—	—	—	5	36m	26	4	—	—	—	—		
6	5	14a	10	5	0	31a	4	8	6	54a	24	7	0	23a	18	9		
3	6	46m	11	5	0	9m	7	1	6	39m	25	9	0	19m	21	3	St. Francis Xavier died, 1552—St. Paul's Cathedral, London, opened, 1710.	
8	20a	11	0	1	23a	4	4	3	19a	25	3	1	19a	18	4			
4	7	43m	11	0	1	44m	7	5	7	41m	25	3	1	39m	21	6	Abolition of Sati, 1829—Carlyle born, 1795.	
9	13a	11	9	2	8a	3	11	9	16a	26	0	2	4a	17	11			
5	8	36m	10	11	2	45m	7	5	8	31m	25	1	2	36m	21	6	Mozart died, 1792—Dr. Marshman died, 1837.	
10	3a	12	6	2	46a	3	5	10	4	1	26	8	2	42a	17	5		
6	9	18m	10	11	2	32m	8	2	9	16m	25	1	3	27m	21	4	Battle of Mangalore, 1791—Insurrection in Canada, 1837—Gen. Jacob died, 1858.	
10	4a	13	2	2	41a	10	11	10	44a	27	3	3	17a	17	0			
7	9	55m	11	0	4	11a	10	9	54m	25	3	4	10m	21	0			
11	13a	13	7	3	54a	2	6	11	13a	27	9	3	51a	16	6	East London Railway (Thames Tunnel) opened, 1869—Battle of Rangoon, 1824.		
8	10	27m	11	2	4	46m	6	6	10	29m	25	5	4	48m	20	7	Milton born, 1608—Slight shock of earthquake at Bombay, 1851—Fire in King Theatre at Vienna, more than 500 corpses recovered, 1881.	
11	43a	14	0	4	25a	2	1	11	46a	28	2	1	25a	16	2			
9	10	58m	11	4	5	20m	6	1	11	2m	25	7	5	23m	20	3	The ex-King of Delhi and family landed prisoners at Rangoon, 1858.	
10	0	11m	14	3	5	55m	5	9	0	12m	28	6	5	57m	19	11	Luther burnt the Papal Bull, 1520—Great commercial panic, 1825—Capture of Buhire, 1856.	
11	0	38m	14	5	6	30m	5	7	0	37m	28	8	6	31m	19	9	Charles X. killed, 1718—Reception of Burmese Envoys, 1854.	
0	4a	11	6	6	5a	1	11	0	10a	25	10	6	3a	16	0			
12	1	5m	14	5	7	6m	5	6	1	3m	28	8	7	6m	19	9	New Zealand discovered, 1642—Fort George captured, 1843.	
0	41a	11	5	6	40a	2	3	0	47a	25	10	6	36a	16	5			
13	1	33m	14	2	7	43m	5	6	1	33m	28	6	7	43m	19	9	The great (brass) Bijapur gun, weighing 41 tons, cast in India, 1835—Dr. Johnson died, 1784.	
1	20a	11	4	7	16a	2	10	1	27a	25	7	7	11a	17	0	Washington died, 1799—Prince Consort died, 1861.		
14	2	3m	13	11	8	21m	5	7	2	8m	28	2	8	23m	19	9		
2	2a	11	1	7	53a	3	7	2	12a	24	3	7	48a	17	9			
15	2	36m	13	6	9	3m	5	6	2	46m	27	8	9	7m	19	9	Isaac Walton died, 1683—Re-interment of Napoleon I, 1840.	
2	49a	10	10	8	34a	4	6	3	2a	25	0	8	29a	18	9	Cromwell declared Protector, 1653.		
16	3	14m	13	1	9	50m	5	4	3	27m	27	3	9	56m	19	7		
3	44a	10	8	9	23a	5	6	3	58a	24	9	9	17a	19	9			
17	3	59m	12	8	10	45m	4	11	4	13m	26	9	10	53m	19	2	Sir Humphry Davy born, 1778.	
4	57a	10	7	10	27a	6	6	5	9a	24	9	10	24a	20	9			
18	4	52m	12	3	11	56m	4	5	5	6m	26	5	11	58m	18	6	Suez Canal opened, 1869.	
6	19a	10	10	11	49a	7	2	6	31a	25	1	11	49a	21	4			
19	5	53m	12	0	—	—	—	—	6	6m	26	3	—	—	—		Riots at Manchester, 1792—Battle of Niagara 1813.	
7	59a	11	8	1	1a	3	6	7	49a	26	0	0	57a	17	7			
20	7	2m	12	0	1	26m	7	3	7	10m	26	3	1	26m	21	6	Louis Napoleon proclaimed President of the French Republic, 1848.	
8	52a	12	11	1	56a	2	6	8	55a	27	2	1	52a	16	6			
21	8	11m	12	2	2	50m	6	11	8	16m	26	6	2	36m	21	0	Battle of Mehidpore, 1817.	
9	47a	14	3	2	49a	1	5	9	54a	28	6	2	45a	15	6			
22	9	18m	12	7	3	48m	6	3	9	22m	26	10	3	40m	20	5	Insurrection in Jamaica, 1831—Battle of Feroze-shah, 1845.	
10	38a	15	5	3	39a	0	6	10	49a	29	9	3	37a	14	7			
23	10	20m	13	1	4	41m	5	6	10	27m	27	3	4	39m	19	7	Fortress of Deeg taken, 1804.	
11	24a	16	4	4	26a	0	0	11	39a	30	6	4	27a	14	0			
24	11	26m	13	5	5	32m	4	9	11	28m	27	7	5	32m	18	9	Treaty with Holkar, 1805.	
—	—	—	—	5	11a	0	2	—	—	—	—	5	15a	13	10			
25	0	8m	17	0	6	20m	4	1	0	26m	31	0	6	21m	18	2	Sir Isaac Newton born, 1642.	
0	8a	13	7	5	56a	0	2	0	19a	27	10	6	2a	14	2			
26	0	52m	17	0	7	6m	3	8	1	9m	31	1	7	8m	17	9		
0	59a	13	6	6	42a	0	1	1	8a	27	9	6	48a	14	11			
27	1	37m	16	6	7	51m	3	6	1	52m	30	7	7	53m	17	7	Duke of Edinburgh landed at Calcutta, 1869.	
1	50a	13	2	7	28a	2	0	1	55a	27	9	7	7	53a	16	1		
28	2	20m	15	7	8	36m	3	8	2	34m	29	9	8	39m	17	9	Salsette and Bassein taken, 1774—Lord Macaulay, died, 1859.	
2	42a	12	6	8	13a	3	5	2	43a	26	8	8	17a	17	6			
29	3	6m	14	6	9	21m	3	11	3	15m	28	9	9	27m	18	0	Lord Strafford beheaded, 1680.	
3	36a	11	8	8	55a	4	11	3	37a	25	9	9	3a	19	1			
30	3	50m	13	4	10	10m	4	3	8	55m	27	6	10	18m	18	4	Duke of Edinburgh installed as G.C.S.I. at Calcutta, 1869.	
4	49a	10	11	9	49a	6	5	4	42a	25	0	9	56a	20	7			
31	4	38m	12	3	11	4m	4	6	4	37m	26	4	11	12m	18	7	Goalundo Extension, Eastern Bengal Railway, opened by Earl Mayo, 1870.	
5	57a	10	5	10	52a	7	8	6	6a	24	6	11	3a	21	10			

CHRISTIAN FESTIVALS AND FASTS FOR 1897.

Jan. 1.—CIRCUMCISION.—This festival was originally called the Octave of Christmas, and the first mention found of it is in the year 487. It was instituted by the Church to commemorate the ceremony, under the Jewish law, to which Christ submitted on the eighth day of the Nativity.

Jan. 6.—EPIPHANY.—The word EPIPHANY signifies appearance or apparition. This festival appears to have been first observed as a separate feast in the year 813. From the circumstance of its being twelve days after Christmas, it is vulgarly called "Twelfth-day."

Jan. 11.—PLOUGH MONDAY.—Is the first Monday after the Epiphany, and received this appellation from its having been fixed upon as the period when the early English returned to the duties of agriculture after the festivities of Christmas.

Feb. 2.—PURIFICATION.—This day is kept in the Romish Church as a solemn festival in memory of the Purification of the Virgin Mary. The festival was originally called CANDLEMAS DAY, as well as the Day of Purification. The practice of lighting the churches has been discontinued in England since the second year of Edward VI. In the Romish Church all its attendant ceremonies are still retained.

Feb. 14.—SEPTUAGESIMA SUNDAY.—Is a Sunday dependent upon Lent, as that season is upon Easter. It is considered as the preparation for the fast of Lent. Its observance was instituted by Pope Gregory the Great. The name of the first Sunday in Lent having been distinguished by the appellation of Quadragesima, and the three weeks preceding having been appropriated to the gradual introduction of the Lent Fast, the three Sundays of these weeks were called by names significant of their situation; and, reckoning by "decades," the Sunday preceding Quadragesima received its present title of Quinquagesima, the second Sexagesima, and the third Septuagesima.

Feb. 28.—QUINQUAGESIMA OR SHROVE SUNDAY.—After the people had made the confession required at this season by the discipline of the Romish Church, they were permitted to indulge in festive amusements, although not allowed to partake of any repast ^{11 51 20} e usual substitutes for flesh; and hence arose the custom, yet preserved, of eating ^{11 51 20} e usual cakes and fritters at Shrovetide.

March 1.—ST. DAVID'S DAY.—St. David, the patron saint of Welshmen, was Archbishop of Menevy. He was a man of considerable learning, and was reputed to possess the power of performing miracles. He died in 544 and was buried in the Church of St. Andrew, but his remains were afterwards removed to Glastonbury Abbey. On this day Welshmen wear a leek in their hats, a practice supposed to have originated from their countrymen, in a great battle with the Saxons fought adjacent to a leek field, having adopted that vegetable as a military mark of distinction by which they might distinguish each other from the enemy during the battle.

March 3.—ASH WEDNESDAY.—The early Christians did not commence their Lent until the Sunday now called the first in Lent. Pope Felix III, in the year 487, first added the four days preceding the old Lent Sunday to complete the number of fasting days to forty. Gregory the Great introduced the sprinkling of ashes on the first of the four additional days, which gives it the name of DIES CENERUM, or Ash-Wednesday. At the Reformation this practice was abolished.

March 7.—QUADRAGESIMA, OR FIRST SUNDAY IN LENT.—Erecombert, King of Kent, first appointed the fast of Lent in England in the year 641. Succeeding generations marked the distinctions between the various foods. We find flesh to have been early prohibited during Lent, though Henry VIII published a proclamation in 1543 allowing the use of white meats, which continued in force until, by proclamation of James I in 1619 and 1625 and by Charles I in 1627 and 1631, flesh was again wholly forbidden.

March 10, 12, and 13.—EMBER-DAYS.—After the first Sunday in Lent the Wednesday, Friday, and Saturday are Ember-days, and the week in which they occur Ember-week. On Ember-days our forefathers ate no bread but what was baked in a simple and primitive fashion under hot ashes; hence the name. The other Ember-days of the year are the Wednesdays, Fridays, and Saturdays after the Feast of Pentecost (June 6), Holyrood Day (September 14) and St. Lucia's Day (December 15).

March 17.—ST. PATRICK'S DAY.—A grand festival of the Church of Rome, and on which Irishmen consider it their duty to make themselves as happy as a Welshman does on the 1st of March. The Irish venerate St. Patrick as the introducer of Christianity into Ireland. He was a Scotchman by birth. The shamrock, a species of three-leaved grass, is generally worn by the Irish on this day. The favour thus bestowed upon it is said to have arisen from the saint having used it as an illustration for explaining the doctrine of the Trinity.

March 21.—MID-LENT SUNDAY.—This day received its appellation because it is the middle Sunday between Quadragesima and Easter Sunday. It is by some called "Mothering Sunday"—a term expressive of the ancient usage of visiting the Mother or Cathedral Churches of the several dioceses, when voluntary offerings were made, which are now called Easter offerings.

March 25.—THE ANNUNCIATION OF OUR LADY.—This day is more familiarly known in England as Lady-day. It is kept as a festival in the Romish Church in commemoration of the Incarnation of Christ. In England it is one of the quarter-days on which rent and other dues become payable. The other quarter-days are Midsummer Day (June 21), Michaelmas Day (Sept. 29), and Christmas Day (Dec. 25).

April 11.—PALM SUNDAY.—Palm Sunday is the Sunday preceding Easter, or the last Sunday in Lent. The festival commemorates our Saviour's triumphal entry into Jerusalem, when branches of palms were spread before him.

April 18.—GOOD FRIDAY.—This day is held as a solemn fast, in remembrance of the Crucifixion. Its appellation of GOOD appears to be peculiar to the Church of England. Our Saxon forefathers termed it "Long Friday" from the length of the office and fastings on that day.

April 18.—EASTER SUNDAY.—Is a movable festival held in commemoration of the Resurrection; and, being the most important and most ancient observance, it governs the whole of the other movable feasts throughout the year. Nearly the whole of the movable

feasts and holidays of the Church are determined by Easter-day, which is itself movable, according to the following canonical regulation ordained by the Council of Nice (A.D. 325), *viz.*, Easter Sunday always falls upon the first Sunday after the first full moon after the 21st day of March. If the first full moon happens on a Sunday, then the following Sunday is Easter Sunday. The moon on which Easter depends is called the Paschal moon, and the full moon is defined to be the fourteenth day of the moon, that is, thirteen days after the preceding day of new moon. The first of the movable feasts in the year dependent on Easter is Septuagesima Sunday, and it takes place nine Sundays before Easter.

April 23.—**ST. GEORGE.**—Edward III., at the battle of Calais, in the year 1349, joined to England's then supposed principal guardian, St. Edward the Confessor, the name of St. George, both of whom he earnestly invoked to aid his arms. The next year the Order of the Garter was established, dedicated to St. George; and the saint himself has from that period been considered as patron of England.

April 25.—**LOW SUNDAY.**—So termed from the Church service being somewhat abridged or lowered from that of the preceding Sunday.

May 1.—**BELTANE, OR MAY-DAY.**—It has been celebrated from the earliest ages as a kind of Nature's birthday; and, notwithstanding the havoc which the march of knowledge has made with the customs of our forefathers, it is probable that in rural districts May-day will long continue its hold upon human affections. May-day can hardly be said to be known in great cities.

May 23.—**ROGATION SUNDAY.**—Rogation Sunday received and retains its title from the Monday, Tuesday, and Wednesday immediately following it, which are called **ROGATION DAYS**, derived from the Latin "*rogare*," to beseech. The early Christians appropriated extraordinary prayers and supplications for those three days as a preparation for the devout observance of our Saviour's Ascension on the day next succeeding them, denominated "*Holy Thursday*," or Ascension Day. The whole week in which these days happen is styled Rogation-week; and in some parts it is still known by the other names of Crop-week, Grass-week, Gang-, or Procession-week. The perambulations of parishes were made in this week.

May 27.—**ASCENSION DAY, OR HOLY THURSDAY.**—Is the day on which the Church celebrates the Ascension of our Saviour—the fortieth day after His resurrection from the dead.

June 6.—**PENTECOST OR WHIT SUNDAY.**—The seventh Sunday after Easter day. It was on the feast of Pentecost (a great feast of the Jews) that the Holy Ghost miraculously descended on the Apostles. This and the two following days comprise Whitsuntide; and in many parts of England it is a time for hiring servants. It is named **WHIT** (signifying "*White*") Sunday because on this day the catechumens appeared in the ancient Church in white garments.

June 13.—**TRINITY SUNDAY.**—Trinity Sunday is a festival observed by the Latin and English Churches on the Sunday next following Pentecost, or Whitsuntide, of which, originally, it was merely an octave.

June 17.—**CORPUS CHRISTI.**—A festival of the Romish Church held on the Thursday after Trinity Sunday. It celebrates, as the name indicates, the doctrine of transubstantiation, and is observed in Catholic countries with considerable ceremony.

June 24.—**ST. JOHN THE BAPTIST.**—The Nativity of St. John the Baptist: a holiday of the Church of England. The Eve of St. John, variously called Midsummer Eve, was formerly a time of high observance amongst the English, as it still is in Catholic countries. There was a custom of holding vigil in the church porch.

Aug. 1.—**LAMMAS DAY, CALLED THE YULE OF AUGUST.**—It is now only remarkable as a day of term for some purposes. It was probably one of the great festival days of our heathen ancestors, and occurs exactly three months after another of them—Beltane or May-day. Lammas seems to have been held as a day of thanksgiving for the new fruits of the earth.

Sept. 29.—**MICHAELMAS DAY.**—A festival of the Romish and English Churches, established 487, in honour of St. Michael and all the holy angels. St. Michael is singled out for peculiar mention as being the chief of the angels and archangels. It is an ancient and extensively prevalent custom to have a goose for dinner on Michaelmas Day, which seems to have arisen simply from the goose being at its best immediately after it has had the range of the reaped harvest-fields.

Nov. 1.—**ALL SAINTS.**—All Saints, or All-Hallows, is a day of general commemoration of all those saints and martyrs in honour of whom, individually, no particular day has been expressly assigned.

Nov. 11.—**ST. MARTIN'S DAY, OR MARTINMAS.**—Popularly this is one of the most remarkable days of the year, especially in Scotland, where Whitsuntide and Martinmas are the two great terms for leases and engagements of servants, the latter being that at which the occupation of farms usually commences. Martin is said to have been born in Lower Hungary about 316, and to have originally been a soldier. When, as often happens, a few fine days occur about this time of the year, they are called St. Martin's summer. Formerly this was also a quarterly term day in England.

Nov. 28.—**ADVENT** [literally "*the coming*"].—A term applied from an early period of ecclesiastical history to the four weeks preceding Christmas, which were observed with penance and devotion in reference to the approaching birth of Christ. There are four Sundays in Advent, the first of which is always the nearest Sunday to St. Andrew's Day.

Nov. 30.—**ST. ANDREW'S DAY.**—St. Andrew was one of the Apostles. His history, as related by the Catholic writers, represents him as martyred in the year 68, at Patras, in Greece, upon a cross of the form of the letter X, which accordingly is still recognised as St. Andrew's Cross.

Dec. 21.—**ST. THOMAS'S DAY.**—A festival of the English Church. It was customary in England to go "*gooding*" on St. Thomas's Day; that is, they went about begging money and presenting in return sprigs of palm and bunches of primroses, with a view to the decoration of their houses against Christmas.

Dec. 25.—**CHRISTMAS DAY.**—Observed as the Nativity of our Lord. In England Christmas Day is kept by the Church as a solemn festival, and distinguished by the complete cessation of business—an honour paid to no other day besides Sunday and Good Friday. In many country places the celebration of Christmas begins in the latter part of the previous day—Christmas Eve.

THE INDIAN CALENDAR

FOR THE YEAR 1897

SHOWING THE CORRESPONDING DATES ACCORDING TO THE VARIOUS MODES OF RECKONING TIME AMONG THE HINDUS, MALABARIANS, BENGALIS, PARSIS, MUHAMADANS, AND JEWS.

CORRESPONDING DATES

For the Year of Christ	1897	For Yezdijird or Naoroz	1266-87
" Vikramaditya Samvat		" Hijra	1314-15
" (Kilaka and Saumya)	1953-54	" Fasli	1306-07
" Shalivahana Salcha (Durmukha) and Hemvambha	1818-19	" Shahur San Saba Tisana	
" Malabar	1072-73	" Minyatavin-va-Alfa and Samani	
" Bengal	1303-1304	" Tisana Mayatavin-va-Alfa ..	1297-98
		" Jewish Era	5657-58

HINDU METHOD OF RECKONING.

The Luni-Solar year is used for the regulation of festivals and domestic arrangements; it commences at present at the instant of conjunction of the Sun and Moon in the Sidereal month Chaitra. The Hindu Lunar months invariably consist of 30 Tithis, or Lunar days; and the whole month is divided into two equal parts of 15 Tithis each, the one called Shukla or Shuddh Paksha—the bright half or increase of the Moon; the other the Krishna or Vadya Paksha—the dark half or decrease of the Moon. The Lunar month begins on the western side of India and south of the Narbadda river with the 1st day of the Shukla Paksha (Shuddha Pratipada), or bright half of the Moon. At Benares, Ujjain, and the countries north of the Narbadda, the Lunar month begins with the first Lunar day of the preceding Krishna Paksha (Vadya Pratipada) or dark half of the Moon. The former is designated the Shukladi mode of reckoning, and the latter the Krishnadi. The Lunar year begins, both north and south of the Narbadda, with the first day of the Shukla Paksha, or bright half of the Moon, in Chaitra; but as the dark half of the Moon precedes the other, or Shukla Paksha, at Benares, the half Lunar month of Chaitra is taken from the last Lunar month of the year preceding and considered to belong to it; so that the difference between the Shukladi and Krishnadi reckonings affects the months only, and not the commencement of the year. The Lunar months are named after the Solar month in which the conjunction occurs, so that, when two new Moons fall within one Solar month, the name of the corresponding Lunar month is repeated, and the year is intercalary, containing 13 months. The ordinary month is called *nija* and the additional one *adhika*. The *adhika* month being the same in both the reckonings, in the Krishnadi reckoning the *adhika* falls in the middle of the *nija*—that is, first the Krishna Paksha of the *nija*, then the Shukla and Krishna Pakshas of the *adhika*, and lastly the Shukla Paksha of the *nija*; while the Shukladi reckoning makes the first month of the two the *adhika* month. Such feasts as occur are confined to the *nija* or proper month. Once in about 19, 46, 122, or 141 years no new Moon occurs in some one of the 8th, 9th, and 10th Solar months, which, from the earth's being in Perihelion, contain less than 29½ days, the mean length of a Lunar month. When this occurs, the name of that month is omitted; but one *adhika* always happens in its place in such years. Thus, in 1822 or Shaka 1744 Margashirsh (December) was expunged, but Ashwin (October) in the same year was intercalated. The ordinary year is called Samvat-sara; the common intercalary year Adhika-samvat-sara; and the intercalary with the expunged month Kshaya-samvat-sara. Thus a Kshaya-samvat-sara, having always an additional month, is only nominal.

According to the Surya Siddhanta, the oldest Aryan work on Astronomy, the Solar year contains 365d. 6h. 12m. 36.56s. or 365d. 15gh. 31.523p. and the Lunar 354d. 8h. 48m. 33.55s. or 354d. 22gh. 1.4p., the excess of the former over the latter being 10d. 53gh. 30.123pmo. In 19 Solar years this excess amounts to 206d. 56gh. 32.34p., while seven Lunations or Lunar months contain 206d. 42gh. 50.82p. Hence in every 19 Luni-Solar Samvat-saras there are 12 common years of 12 Lunar months each and 7 intercalary of 13 Lunar months each.

As a Lunar month of 29d. 31gh. 50.12p. or 29d. 12h. 44m. 2.8s. invariably consists of 30 Tithis or Lunar days, a Tithi is obviously less than a mean Solar day by 22m. 31.9s. This diminution amounts to a day in 64 (properly 63.9) Solar days, and accordingly in the course of a Lunar year five or six Tithis are struck out. As true or Spahita Tithis depend upon the differential motions of the Sun and Moon, they are occasionally greater in length than a Solar day, but within a week from this occurrence a whole Tithi is struck out, and thus the increase or addition becomes nominal. Such Tithis as are at the Sunrise are reckoned. When the Sun rises twice on a Tithi, Tithi-Vridhhi takes place, *i.e.*, that Tithi is repeated or reckoned twice; and when the Sun does not rise on a Tithi, Tithi-Kshaya takes place, *i.e.*, that Tithi is struck out or not reckoned. The first fourteen Tithis of each Paksha are named after the numbers 1—14. The names are:—

1 Prathama or	3 Tritiya	6 Shasthi	9 Navami	12 Dvadashi
Pratipada	4 Chaturthi	7 Saptami	10 Dashami	13 Trayodashi
2 Dvitiya	5 Panchami	8 Ashtami	11 Ekadashi	14 Chaturdashi.

These names are feminine adjectives, the noun Tithi being suppressed or understood after each. Thus, Dvitiya = the second (Tithi). The 15th of the Shukla Paksha is Purnima, or Full-Moon-day, day of opposition; and the 15th of the Krishna Paksha is Ama or Amavasya, New-Moon-day, day of conjunction.

The Zodiac is divided into twenty-seven Lunar Mansions or Nakshatras of $13^{\circ} 20'$ each, originating in the revolution of the Moon being performed in 27d. 7h. 43m. Their names and their principal stars or Yoga-Taras* are as follows :—

<i>Lunar Mansions.</i>	<i>Principal Stars.</i>	<i>Lunar Mansions.</i>	<i>Principal Stars.</i>
1 Ashwini	α Arietis.	15 Swati	α Boötis, Areturus.
2 Bharani	Musca.	16 Vishakha or Radha	α or χ Libra.
3 Krittika	π Tauri, Pleiades.	17 Anuradha	δ Scorpionis.
4 Rohini or Brahmi	α Tauri, Aldebaran.	18 Jyeshtha	α Scorpionis, Antares.
5 Mrigashirsha or Agrahayani	λ Orionis.	19 Mula	ν Scorpionis.
6 Ardra	α Orionis.	20 Purva Shadha	δ Sagittarii.
7 Punarvasu	β Geminorum.	21 Uttara Shadha	τ Sagittarii.
8 Pushya or Sidhya	δ Cancri.	22 Shravana	α Aquilæ.
9 Ashlesha	α 1 and 2 Cancri.	23 Dhanishtha or Shra- vishtha	α Delphoni.
10 Magha	α Leonis, Regulus.	24 Shatataraka or Sha- tabhisha	λ Aquarii.
11 Purva-Phalguni	δ Leonis.	25 Purva Bhadrapada	α Pegasi.
12 Uttara-Phalguni	β Leonis.	26 Uttara Bhadrapada	α Andromedes.
13 Hasta	ζ or δ Corvi.	27 Revati	ζ Piscium.
14 Chitra	α Virginis, Spica.		

The Hindu Solar year is Sidereal, and is measured by the return of the Sun to the same point in the Zodiac, at present the beginning of the Lunar Mansion Ashwini or the sign Mesha. Each Solar month contains as many days as the Sun continues in each sign, the civil only differing from the astronomical reckoning in rejecting fractions of a day. The civil year and month begin at sunrise, instead of at the instant of the Sun's entrance into the respective signs. If the fractions exceed half a day, the civil year of month begins with the sunrise following. The months vary in length with the Sun's angular motion. The following are the signs of the Zodiac, with the months and the corresponding astronomical periods according to the Surya Siddhanta and the Laghu Chaitamani Tables whereby the calendar in use is prepared, together with the interval between the latter and the mean lunar month :

<i>Sign.</i>	<i>Month :— Sanskrit.</i>	<i>Surya Siddhanta, Calendar.</i>	<i>Interval.</i>
		<i>d. gh. pul.</i>	<i>d. g. p. d. g. p.</i>
Mesha (Aries)	Chaitra or Madhu	30 55 32-044	30 55 56 +1 24 6
Vrishabha (Taurus)	Vaishakha or Madhava	31 24 12-045	31 25 53 1 54 3
Mithuna (Gemini)	Jyeshtha or Shukra	31 36 38-046	31 37 57 2 6 7
Karka (Cancer)	Ashadha or Shuchi	31 28 12-045	31 28 50 1 57 0
Sinha (Leo)	Shravana or Nabha	31 2 10-044	31 1 27 1 29 37
Kanya (Virgo)	Bhadrapada or Praushthapada or Nabhasya	30 27 22-044	30 26 37 0 54 47
Tula (Libra)	Ashvina or Ashvayuja or Isha	29 54 7-043	29 53 40 +0 21 50
Vrischika (Scorpio)	Karttika or Urja	29 30 24-042	29 29 25 —0 2 25
Dhanus (Sagittarius)	Margashirsha or Saha	29 20 55-042	29 18 57 0 12 53
Makara (Capricornus)	Pausa or Taisha, or Sahasya	29 27 16-042	29 26 45 —0 5 5
Kumbha (Aquarius)	Magha or Tapa	29 48 24-042	29 49 5 +0 17 15
Mina (Pisces)	Phalguni or Tapasya	30 20 21-043	30 20 59 +0 49 9
Total ..		365 15 31-522	365 15 31 10 53 31

The Hindus have several Eras. The Kaliyug commenced on 1st Phalgun Shuddha or 18th February, 3101 B.C. The Era of Vikramaditya, so named from a sovereign of Malava, who defeated Saka, King of Delhi, and got possession of the chief throne of Hindustan, is reckoned from 57 B.C.; the era of this year is called Samvat. The Era of Shalivahana dates from the 14th March A.D. 78, Julian reckoning, the first year being reckoned 0, or the date indicating always the year complete: it is called Shaka, and is the most prevalent in the south of Hindustan, as that of Vikramaditya is in the north and in Gujarat. The years of these eras are Luni-Solar.

The Brihaspati Chakra, or Cycle of Jupiter, is employed for little else than giving the name to the year. The Cycle consists of 60 years, and according to the Surya Siddhanta, the Chakra year is to the Sidereal year as 18,000 to 18,211, or 361d. 49m. 53-76s., so that, to keep the Cycle in accordance with the planet's motion, one year has to be expunged every 85 or 86 years. According to the Jyotistava rule, the expunged year falls 13 years earlier than according to the Surya Siddhanta computation used in Bagul. The Telinga method, followed in the peninsula and in Thibet, identifies the Brihaspati year with the Chandra-mana or Luni-Solar account. This last directs to divide the expired years of the Kaliyug by 60, and the remainder is the year of the Cycle, to be reckoned from *Pramathi*, the 13th of the Chakra. Thus for the year 4997 K.Y., $4997 \div 60 = 83$ cycle + 17 years; $17 + 13 = 30$, which is Darmukha, the name of the K.Y. 4997th year, or of the corresponding Shaka year 1818. By adding 12 to the number (30) thus found we get the name (42, Kilaka) of the corresponding Samvat-sara year (1953).

* See Translation of the Surya Siddhanta, published in the *Bibliotheca Indica*, chap. viii, page 62.

The names of the sixty Sanvatsaras or years of the Brihaspati-chakra are as follow :-

1 Prabhava	13 Pramathi	25 Khara	37 Shobhana	49 Rakshasa
2 Vibhava	14 Vikrama	26 Nandana	38 Krodhi	50 Nala
3 Shukla	15 Vrisha	27 Vijaya	39 Vishvasu	51 Pingala
4 Pramoda	16 Chitrabhanu	28 Jaya	40 Parabhava	52 Kalayukta
5 Prajapati	17 Subhanu	29 Manmatha	41 Plavanga	53 Siddhartha
6 Angira	18 Tarana	30 Durmukha	42 Kilaka	54 Raudra
7 Shrimukha	19 Parthiva	31 Hemalamba	43 Saumya	55 Durmati
8 Bhava	20 Avyaya	32 Vilamba	44 Sadharana	56 Dundubhi
9 Yuva	21 Sarvajit	33 Vikari	45 Virodhakrit	57 Rudhrodgari
10 Dhatri	22 Sarvadhari	34 Sharvari	46 Paridhavi	58 Raktaksha
11 Ishvara	23 Virodhi	35 Plava	47 Pramadi	59 Krodhana
12 Bahudhanya	24 Vikriti	36 Shubhakrit	48 Ananda	60 Kshaya

The Era of Parashurama is used in Malayala, or from Mangalore to Cape Comorin. It derives its name from a prince who is said to have reigned 1176 B.C. The epoch is 7th August 3537, Jul. Per., or 1925 K. Y. It is reckoned in cycles of 1,000 Sidereal years, commencing when the Sun enters Kanya (Virgo), answering to the month Ashwin. The Fourth Cycle of this Era began on 15th September 1825, but the commencement of the new era having been overlooked, and the following year dated 1001, the error has been perpetuated, and the year beginning on 16th September 1897, instead of being dated the 73rd of the fourth Cycle or 3073, is thus dated 1073.

The division into weeks is also used, and the names of the days are derived from those of the planets in exactly the same order as in the European names.

The beginning of any Solar year being known, that of the succeeding or preceding will be found by adding to, or subtracting from, it the length of a Solar year. Thus : The Solar Shaka year 1802 began on Sunday, the 11th April 1880, at 25gh. 29p. from Sunrise, Mean Time at Bombay. Rejecting 7, the number of days in a week, from 365 days, and representing Monday by 1, &c., we have

Shaka.	Mesha-Sankranti.			Begins on	REMARKS.
	d.	gh.	p.		
1802	0	25	29	Mon. 12 Apr. 1880	The Sun's entrance into any sign is termed its Sankranti or Sankramana into that sign.
1	1	15	31.5		When the Sankranti takes place after mid-day or 15gh. the civil year begins on the next day.
1803	1	41	0.5	Tues. 12 Apr. 1881	
1801	6	9	57.5	Satur. 12 " 1879	

19 Solar years contain 6939d. 54gh. 58.94p., and 19 A.D. contain $19 \times 365 + 4$, or 6939 days exactly. The commencement of every succeeding or preceding 19th Solar year from the datum may therefore be easily found. Thus :

Shaka.	Mesha-Sankranti.			Commencement.	REMARKS.
	d.	gh.	p.		
1802	0	25	29	Mon. 12 Apr. 1880	
19	2	54	59	19	The doubt regarding the exact date in April may be removed by referring the A.D. year, month and week-day to the Christian Calendar given at page 9.
1821	3	20	28	Thurs. 13 " 1899	
1783	4	30	30	Fri. 12 " 1861	

The time of the Sun's entrance into other successive signs and the commencements of other Solar months may in like manner be found by adding the periods (rejecting 7) of the successive signs to the time of the Mesha-Sankranti. Thus : in Shaka 1819—

Signs.	Time.	Solar month begins on	Signs.	Time.	Solar month begins on
	d. gh. p.			d. gh. p.	
12 Mina	5 28 25	Sat. 13 Mar. 1897.	6 Kanya	3 19 27	Thurs. 16 Sept. 1897.
	2 20 59			2 26 37	
1 Mesh	0 49 24	Mon. 12 April "	7 Tula	5 46 4	Sat. 16 Oct. "
	2 56 56			1 53 40	
2 Vrishabha	3 45 20	Thurs. 13 May "	8 Vrischika	0 39 44	Mon. 15 Nov. "
	3 25 53			1 29 25	
3 Mithuna	0 11 13	Sun. 13 June "	9 Dhanus	2 9 9	Tues. 14 Dec. "
	3 37 57			1 18 57	
Karka	3 49 10	Thurs. 15 July "	10 Makara	3 28 6	Thurs. 13 Jan. 1898.
	3 28 50			1 26 45	
5 Sinha	0 18 0	Mon. 16 Aug. "	11 Kumbha	4 54 51	Fri. 11 Feb. "
	3 1 27			1 49 5	
			12 Mina	6 43 56	Sun. 13 Mar. "

The Solar year exceeds the Lunar by 10d. 53gh. 30.13p. or 10.8917 days, and this excess amounts to a Lunar month in Solar 2 years, 8.532 months, or in Lunar 2 years, 10.5 months. In each successive Lunar month each successive Solar Astronomical month must begin. Thus, the Mesha-Sankranti must begin somewhere in Chaitra. When the Mina-Sankranti, whose period exceeds a mean Lunar month by 49gh. 9p., begins, for instance, in Phalguna 10gh. before the New-Moon or Amanta, and ends in consequence 39gh. 9p. after the next New-Moon, the intermediate Lunar month, having no Sankranti taking place in it, will be improper or Adhika Chaitra; and as the Mesha-Sankranti begins on Shukla-Pratipada of the third Lunar month, it will be proper or Nija Chaitra. Similarly, when the Dhanus Sankranti, whose period is less than a Lunar month by 12gh. 53p., begins on the 1st of Margashirsha Shuddh at 4gh. after sunrise and

necessarily ends in the same month 8gh. 53p. before the New-Moon, this month having the commencements of two Sankrantis, Dhanus and Makara, will have both the names Margashirsha and Pausha, and feasts and ceremonies pertaining to both will be observed in it; and thus Margashirsha will be, in this case, as it were, an unreckoned or Kshaya month.

The commencements of all the Sankrantis in any Shaka year will be by Lunar reckoning in advance of those of the previous by about 11 days, the interval between the Solar and Lunar reckonings; and those in the 19th anti-Shaka year by 13gh. 41p. only.

To find the beginnings of successive Shaka years by Lunar mean reckoning, we must first ascertain the order of Adhika or intercalary months, which by reason of the unequal lengths of Sankrantis taken of late, since 499 A.D., is not the same for years together, as was the case in the Vaidika times, when the mean lengths were in use. In the Shaka year 1785 or A.D. 1863 Shravana was Adhika, and the Simha-Sankranti began on Saturday at 30gh. 8p. after Sunrise, and 58gh. after the New-Moon or conjunction-time; 58gh., therefore, was the age of the Moon or Lunar day at the occurrence. Three years' excess of the Solar over the Lunar reckoning is 32d. 40gh. 30' 36p., and deducting from it 29d. 31gh. 50' 12p., the length of the intercalary month to be ascertained, the remainder, 3d. 8gh. 40p., must be the interval in Lunar days between the Simha-Sankrantis in 1788 and 1785 Shaka years, and hence at the beginning of the Simha-Sankranti in Shaka 1788 the Lunar day was 58gh. + 3d. 8gh. 40p. or 4d. 6gh. 40p. from the New-Moon. In order to find the Sankranti, which began soon after the New-Moon or Amanta in Shaka 1788, from this Lunar day we deduct 1d. 57gh., the excess of the period of the previous Sankranti Karka, and the remainder 2d. 9gh. 40p. was then the time from the New-Moon at the beginning of Karka. But this time is still greater than 2d. 6gh. 7p., the excess of the period of the previous sign Mithuna, and hence the difference between them (0d. 3gh. 33p.) was the time from the conjunction at the beginning of Mithuna. The month, at the very early part of which the Mithuna-Sankranti occurred, was therefore proper Jyeshtha, and the previous month Adhika Jyeshtha. In this way are found below the Adhika months of 19 years from Shaka 1785 to 1804, using Solar astronomical months instead of the signs:—

Shaka.		Lunar day at d. gh. p.	Beginning of Solar month.	Adhika.
1785		0 58 0	Shravana or 5th month	V.
3	years excess	3 8 40		
1788		4 6 40	" "	
	Ashadha and Jyeshtha excesses	4 3 7		
		0 3 33	Jyeshtha or 3rd month	III.
3	years excess	3 8 40		
1791		3 12 13	" "	
	Vaishakha excess	1 54 3		
		1 18 10	Vaishakha or 2nd month	II.
2	years excess	21 47 0		
1793		23 5 10	" "	
	Vaishakh-Bhadrapada excess total.	7 26 47		
		30 31 57	Bhadrapada or 6th month	VI.
		29 31 50		
	or	1 0 7		
3	years excess	3 8 40		
1796		4 8 47	" "	
	Shravana and Ashadha excess	3 26 37		
		0 42 10	Ashadha or 4th month	IV.
3	years excess	3 8 40		
1799		3 50 50	" "	
	Jyeshtha excess	2 6 7		
		1 44 43	Jyeshtha or 3rd month	III.
2	years excess	21 47 0		
1801		23 31 43	" "	
	Jyeshtha-Ashvina excess total.	6 27 31		
		29 59 14	Ashvina or 7th month	VII.
		29 31 50		
	or	0 27 24		
3	years excess	3 8 40		
1804		3 36 4	" "	
	Bhadrapada & Shravana excess	2 24 24		
		1 11 40	Shravana or 8th month	V.

Thus we see that in Shaka 1804 the Solar astronomical 5th month Shrawana began 1d. 11gh. 40p. after the New Moon : but in the Native Calendar for 1804 we find the commencement of Sinha-Sankranti at 1d. 35gh. 36p. after the New Moon ; the results are different, for in the above calculation the mean length of a Lunar month is taken, while in the Native Calendars the true length of each tithi, and thus that of each Lunar month is calculated by means of certain tables prepared for the purpose. Hence in the determination of Adhika Samvatsaras by the above method it is often necessary to calculate the time of the New-Moon or Amana from the actual positions of the Sun and the Moon for the sake of proof or correction. A little change in the conjunction-time will sometimes alter the name of the intercalary month.

ADHIKA OR INTERCALARY MONTHS DURING SHAKA YEARS 1758-1864.

Adhika months are shown in Roman figures, thus : I = Chaitra, II = Vaishaka, &c.

Shaka.	Adhika.	Shaka.	Adhika.	Shaka.	Adhika.	Shaka.	Adhika.	Shaka.	Adhika.	Shaka.	Adhika.	Shaka.	Adhika.
1758	IV.	1761	III.	1763	VII.	1766	V.	1769	III.	1772	II.	1774	VI.
77	"	80	"	82	"	85	"	88	"	91	"	93	"
96	"	99	"	1801	"	1804	"	1807	"	1810	I.	1812	"
1815	"	1818	"	20	"	23	"	26	"	29	"	31	V.
34	"	37	II.	39	VI.	42	"	45	"	48	"	50	"
53	"	56	"	58	"	61	"	64	"	67	"	69	"
72	"	75	"	77	"	80	"	83	"	86	"	88	"
91	"	94	"	96	"	99	IV.	1902	"	1904	VII.	1907	"
1910	III.	1913	"	1915	"	1918	"	21	"	23	"	26	"
29	"	32	"	34	"	37	"	40	"	42	"	45	"
48	"	51	I.	53	"	56	"	59	"	61	"	64	IV.

N.B.— Shaka. Adhika. Kshaya.
 1885 VII.
 1904 XII.
 1950 VIII.

From the above table of intercalary months will be seen the general order of their occurrence. The commencements of Shaka years 1779—1862 are shown at pages 57 and 58. With the help of these two tables it is easy to find pretty accurately the Christian date corresponding to any date of any Shaka from 1779 to 1862. Thus : to find the date A.D. corresponding to Kartik Shuddha 13th, Shaka 1819. The Shaka begins on 3rd April 1897, and has no Adhika month in it. Kartik being the 8th, past months $7 = 29\frac{1}{2} \times 7 = 206\frac{1}{2}$ days ; and from Kartik Shuddha 1st to 13th there are 13 days ; the total 219 from Chaitra Shuddha 1st to the date. From Jan. 1 to April 2, 1897 = 92 days. Hence $92 + 219 = 311$ days from Jan. 1 ; but from Jan. 1 to Oct. 31 = 304 (vide page 9) ; the corresponding A.D. date therefore is 7th Nov. 1897. In the Native Calendar (page 71) 13th of Kartik Shuddha, Shaka 1819, corresponds with the 7th Nov. 1897.

The Christian Calendar of either style, old or new, has no natural nor Lunar months, but the Christian movable feasts depend on Easter Day, which is the first Sunday after the first Full Moon which happens upon, or next after, the 21st March (vide page 3). Hence a table is prepared showing the tithi or Moon's age on any day of the Calendar year. Now a Lunar month of $29\frac{5}{8} = 29.625$ days contains 30 tithis ; and accordingly a Gregorian year of 365.2425 days contains 371.0483 tithis, or 12 Lunar months and 11.0483 tithis. This fraction in 19 years becomes $0.9177 = 1 - .0823$; and this second fraction again in $12 \times 19 (= 228)$ years becomes $0.9876 = 1 - .0124$. In a year there being in general 365 days and 371 tithis, there must be 6 tithis without days, that is struck out. This is effected by commencing certain six months one tithi later, instead of on the next to that of the last day of the preceding month in conformity with the practice of the Jyotisha, a treatise on the Almanac attached to the Rig-Veda, wherein a Ritu, period of two solar months or 61 days begins, as a rule, one tithi later than the preceding one. With these observations the construction of the table given at page 49 is easy enough. There N, denotes New Moon or Amavasya, and F, Full Moon or Purnima.

Use of the table.—Divide the given year by 19, or deduct one from the Golden Number ; the remainder is the year in the cycle of 19 years. In a line with this remainder at the top will be found the tithi or Moon's age required, opposite the date under the month on the left. The last number in the cycle-year column is the Epact for the year. Thus, for 7th November 1897

1897 $\frac{16}{19} + 1 = 17$ G.N. In a line with 16 at the top opposite 7 under November on the left is 19

13 or Shuddh 13, the age of the Moon. The last figure 26 in the 16 year column is the Epact for 1897.

The date of Easter or the number of direction may be found thus : Find the tithi (18) on 21st March of the year (1897) and ascertain the number (27), which being increased by (18), that of the tithi will be 18 or Full Moon, casting out 30 when necessary. Divide this (27) number by 7 and deduct the remainder (6) from 7, and then add what remains (1) to the number (0) denoting Domical Letter (C) counted from C excluded ; the sum (1) diminished by 7 when it exceeds 7, together with the number (27) added to the Moon's age, will be the number of direction (28), which being added to 21st March will be (18 April) the date of Easter Sunday. In this way the table of number of direction is constructed (vide page 3).

To find the Christian date corresponding to a date (Kartik Shuddh 13) of any Shaka year, (1819) : Add 78 to the Shak (1819), the sum (1897) will be the corresponding A.D. year, and suppose the first three months of the next year (1898) as its last three. In each lunar month somewhere, each consecutive Sankranti begins. Their orderly approximate beginnings in A.D. dates at present are : I—April 12, II—May 13, III—June 13, IV—July 15, V—August 16, VI—September 16, VII—October 16, VIII—November 15, IX—December 14, X—January 13, XI—February 14, and XII—March 13 (vide page 46). Find the tithi (21) on the 1st of the Sankranti (November 15) of the month (Kartik VIII), and add to or subtract from the A.D. date the difference between the tithis found out and given ($21 - 8 = 13$) according to the nature or sign ; the result (November 15—8=7 November) will be the date required.

TABLE to find the TITHI or MOON'S AGE on any CHRISTIAN DATE.

(SPECIALLY APPLICABLE FOR 19TH CENTURY, NEW STYLE.)

MONTHS.									CYCLE-YEARS.																	
Jan- ary.	Feb- April.	March.	May.	June.	July.	August.	Sept- October.	Nov- Dec.																		
DAYS.									TITHI OR MOON'S AGE.																	
1 31	29	30	28	27	26	25	23	21	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19											
2	1 30	1 31	29	28	27	26	24	22	2 13 24	5 16 27	8 19 N	11 22	3 14 25	6 17 28	9 20											
3	2	2	30	29	28	27	25	23	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21											
4	3	3	1 31	30	29	28	26	24	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N	11 22											
5	4	4	2	1	30	29	27	25	5 16 27	8 19 N	11 22	3 14 25	6 17 28	9 20	1 12 23											
6	5	5	3	2	1 31	30	28	26	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24											
7	6	6	4	3	2	1 31	29	27	7 18 29	10 21	2 13 24	5 16 27	8 19 N	11 22	3 14 25											
8	7	7	5	4	3	2	30	28	8 19 N	11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26											
9	8	8	6	5	4	3	1 31	29	9 20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27											
10	9	9	7	6	5	4	2	30	10 21	2 13 24	5 16 27	8 19 N	11 22	3 14 25	6 17 28											
11	9	10	8	7	6	5	3	1 31	11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29											
12	10	11	9	8	7	6	4	2	12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N	11 22										
13	11	12	10	9	8	7	5	3	13 24	5 16 27	8 19 N	11 22	3 14 25	6 17 28	9 20	1										
14	12	13	11	10	9	8	6	4	14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2										
15	13	14	12	11	10	9	7	5	15 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N	11 22	3										
16	14	15	13	12	11	10	8	6	16 27	8 19 N	11 22	3 14 25	6 17 28	9 20	1 12 23	4										
17	15	16	14	13	12	11	9	7	17 28	9 20	1 12 23	4 15 26	7 18 29	10 21	2 13 24	5										
18	16	17	15	14	13	12	10	8	18 29	10 21	2 13 24	5 16 27	8 19 N	11 22	3 14 25	6										
19	17	18	16	15	14	13	11	9	19 N	11 22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7										
20	18	19	17	16	15	14	12	10	20 1	12 23	4 F 26	7 18 29	10 21	2 13 24	5 16 27	8										
21	19	20	18	17	16	15	13	11	21 2	13 24	5 16 27	8 19 N	11 22	3 14 25	6 17 28	9										
22	20	21	19	18	17	16	14	12	22 3	14 25	6 17 28	9 20	1 12 23	4 F 26	7 18 29	10										
23	21	22	20	19	18	17	15	13	23 4	F 26	7 18 29	10 21	2 13 24	5 16 27	8 19 N	11 22										
24	22	23	21	20	19	18	16	14	24 5	16 27	8 19 N	11 22	3 14 25	6 17 28	9 20	1										
25	23	24	22	21	20	19	17	15	25 6	17 28	9 20	1 12 23	4 F 26	7 18 29	10 21	2										
26	24	25	23	22	21	20	18	16	26 7	18 29	10 21	2 13 24	5 16 27	8 19 N	11 22	3										
27	25	26	24	23	22	21	19	17	27 8	19 N	11 22	3 14 25	6 17 28	9 20	1 12 23	4										
28	26	27	25	24	23	22	20	18	28 9	20	1 12 23	4 F 26	7 18 29	10 21	2 13 24	5										
29	27	28	26	25	24	23	21	19	29 10	21	2 13 24	5 16 27	8 19 N	11 22	3 14 25	6										
30	28	29	27	26	25	24	22	20	N 11	22	3 14 25	6 17 28	9 20	1 12 23	4 F 26	7										

PARSI METHOD OF RECKONING.

The ancient Persians reckoned a new era from the accession of each successive monarch, and a Yazdijird had no successor, the date of his accession to the throne, 16th June A.D. 632 (exactly ten years after the Hijra), has been brought down to the present time, thus making their current year 1266-67. In their calculation, only 365 days are allowed to the year; leap-year is unknown to them, though it is alleged that in every 129 years one month was added to make it correspond with the solar year. The year is divided into twelve months of 30 days each, and five days, or "Gathas" as they are called, are added at the end to make up the deficiency. The months are—

- 1 Farvardin 3 Khurdad 5 Amardad 7 Meher 9 A'dar 11 Bahman
2 Ardibehesht 4 Tir 6 Sharivar 8 A'van 10 Del 12 Aspadad
Gathas, 5 days.

The Parsis do not now divide their time into weeks, but name the 30 days of their month each after a celestial being, 7 Amshaspands and 23 Izeds, supposed to preside over them. These are as follow:—

Gujarati.	Pehlvi.	Gujarati.	Pehlvi.
1 Hormazd	Anhuma	16 Meher	Matun
2 Bahman	Vahuman	17 Serosh	Sarash
3 Ardibehesht	Antavahsht	18 Rashin	Rashan
4 Sharivar	Shatnavn	19 Farvardin	Farvardin
5 Spandarmad	Sapandamad	20 Behram	Varukram
6 Khurdad	Khundad	21 Ram	Ram
7 Amardad	Amardad	22 Guvad	Wad, or Vat
8 Dep-A'dar	Dini pavan Atun	23 Dep-Din	Dind pavan Din
9 A'dar	Atun	24 Din	Din
10 Awan or Aban	Avan	25 Ashishang	Ard
11 Khursaid	Khur	26 Ashtad	Ashtad
12 Mohor	Maha	27 Asman	Asman
13 Tir	Tir, or Tistar	28 Zaminad	Zaminad
14 Gosh	Gosh	29 Maharaspaud	Mansar-spand
15 Dep-Meher	Dini pavan Matun	30 Aniran	Aniran

The 1st, 8th, 15th, and 22nd days are sacred to Hormazd, and thus afford evidence of an older division into weeks.

The Parsis of India are divided into two sects—the “Sháhansháhís” or “Rasamis” and the “Kadmis” or “Churriar,” the former of whom constitute the larger portion of the race. This division originated about a hundred and fifty years ago, when a Persian priest, named Jamasp, arrived in India, and found that his co-religionists differed from their brethren of Iran in their calculation of time by a full month and in other minor points relating to their “liturgy.” Serious disputes arose in consequence, which ended in the formation of the two sects, the Rasamis adhering to their own views and the Kadmis adopting the opinions imported by Jamasp and thus agreeing with their Persian brethren. The difference lies in their computation of time and in some slight variations in the forms of prayer. Those that begin their year a month earlier are styled Kadmis and the rest Rasamis, *i.e.*, ‘customary,’ and Sháhí-sai, ‘citizen,’ for which some one substituted Shahan-bahi (‘of the king of kings’), and this absurd change has ever since been adopted. The Kadmi Parsi Era or Yezdijird, or Dariyari Naoroz, or sea-reckoning, is made use of in nautical calculations among Asiatic mariners, and the New Year always commences on the 1st of Farvardin, which falls on the 17th of August, one month earlier than the commencement of the Rasami New Year. With the Rasami Parsis the New Year begins on the 1st day of Farvardin, which at present falls on the 16th of September, a month later than the commencement of the Kadmi New Year.

About A.D. 1075 Jalal-ud-din-Malik-bah, finding that the commencement of this year in Persia had anticipated the epoch by 112 days, ordered that in future the Persian year should receive an additional day whenever it should be necessary to postpone the commencement of the following year, in order that it might occur on the day of the Sun’s passing the same point of the ecliptic. Umar Cheyam, one of the astronomers appointed by him to construct a calendar, is said to have discovered that 8 intercalations in 33 years very nearly adjust the calendar, giving the length of the year 365d. 5h. 48m. 54s. Scaliger and others say this was the period actually adopted, though Delambre shows that the Persian intercalation combines the two periods of 29 years with 7 intercalations and of 33 years with 8 intercalations, giving thus the length of the year 365d. 5h. 48m. 20s.

PARSI CALENDAR.

Showing any Day of the Yezdijird (or Shahanshahi) Years from 1146 to 1355

Centuries, or 1100, 1200, and 1300 are shown in three separate columns.

Yezdijird Years.										Sunday letters.	Farvardin, Aban.	A	B	C	D	E	F	G
1100			1200			1300			Amardad, Aspandar.		B	C	D	E	F	G	A	
									Ardibehesht, Adar.		C	D	E	F	G	A	B	
46	74		16	44	72	00	28	G	Sharivar.	D	E	F	G	A	B	C		
47	75		17	45	73	01	29	F	Khurdad, Deh.	E	F	G	A	B	C	D		
48	76		18	46	74	02	30	E	Meher.	F	G	A	B	C	D	E		
49	77		19	47	75	03	31	D	Tir, Bahman.	G	A	B	C	D	E	F		
50	78		20	48	76	04	32	C	1 8 15 22 29	Sun.	Sat.	Fr.	Th.	Wed.	Tu.	Mon.		
51	79		21	49	77	05	33	B		2 9 16 23 30	Mon.	Sun.	Sat.	Fr.	Th.	Wed.	Tu.	
52	80		22	50	78	06	34	A	3 10 17 24	G 1	Tu.	Mon.	Sun.	Sat.	Fr.	Th.	Wed.	
53	81		23	51	79	07	35	G		4 11 18 25	G 2	Wed.	Tu.	Mon.	Sun.	Sat.	Fr.	Th.
54	82		24	52	80	08	36	F	5 12 19 26	G 3	Th.	Wed.	Tu.	Mon.	Sun.	Sat.	Fr.	
55	83		25	53	81	09	37	E		6 13 20 27	G 4	Fr.	Th.	Wed.	Tu.	Mon.	Sun.	Sat.
56	84		26	54	82	10	38	D	7 14 21 28	G 5	Sat.	Fr.	Th.	Wed.	Tu.	Mon.	Sun.	
57	85		27	55	83	11	39	C										
58	86	00	28	56	84	12	40	B										
59	87	01	29	57	85	13	41	A										
60	88	02	30	58	86	14	42	G										
61	89	03	31	59	87	15	43	F										
62	90	04	32	60	88	16	44	E										
63	91	05	33	61	89	17	45	D										
64	92	06	34	62	90	18	46	C										
65	93	07	35	63	91	19	47	B										
66	94	08	36	64	92	20	48	A										
67	95	09	37	65	93	21	49	G										
68	96	10	38	66	94	22	50	F										
69	97	11	39	67	95	23	51	E										
70	98	12	40	68	96	24	52	D										
71	99	13	41	69	97	25	53	C										
72		14	42	70	98	26	54	B										
73		15	43	71	99	27	55	A										

Explanation.—Look for the last two figures of the year under the century or first two figures in the first part of the table, and opposite it will be found the Sunday letter. In a line with the month, in the second part of the table, find the letter of the year, and down the same column with the letter find the day of the week, when the figures on the left will give the days of the month. Thus for the Mondays in *Amardad* 1266. Opposite 66 in the fifth column under 1200 is F in the ninth. In a line with *Amardad* find F and descend the column to "Mon.;" on the left are 6, 13, 20 and 27, the required dates (*vide* pages 61 and 62). Letter G with figures is for five Gathas of the last month, *Aspandar*.

Explanation.—Look for the last two figures of the year under the century or first two figures in the first part of the table, and opposite it will be found the Sunday letter. In a line with the month, in the second part of the table, find the letter of the year, and down the same column with the letter and the day of the week, when the figures on the left will give the days of the month. Thus for the Mondays in *Amardad* 1265. Opposite 66 in the fifth column under 1200 is F in the ninth. In a line with *Amardad* find F and descend the column to “Mon.,” on the left are 6, 13, 20 and 27. the required dates (*vide* pages 61 and 62). Letter G with figures is for five Gathas of the last month, Aspandar.

MUHAMMADAN METHOD OF RECKONING.

The Muhammadans reckon from the Hijra or era of the Flight, which took place on Friday, the 16th July A.D. 622 (or 16th Thamuz 933 A.S., or the year of Seleucus Nicator, a Grecian ruler); but a certain sect, of which were the most of the Muhammadan astronomers, reckoned the Hijra from the preceding day, *i.e.*, from Thursday, the 15th July A.D. 622. This era was introduced by the Khalifah Umar. The year is purely Lunar, consisting of months of 30 and 29 days alternately, and adding a day to the last month eleven times in a cycle of 30 years, the year in consequence contains 354d. 8h. 48m. ($=\frac{11}{30}$ d.). Those who reckon the Hijra from Friday, add a day to the 2nd, 5th, 7th, 10th, 13th, 16th, 18th, 21st, 24th, 26th, and 29th; and those reckoning the Hijra from Thursday add a day to the 2nd, 5th, 8th, 10th, 13th, 16th, 19th, 21st, 24th, 27th, and 29th in the cycle. The Turks follow the first order and a sect, called Ismaili, of Shiah Muhammadans in India follow the second order of intercalary years. The year of the latter called *Hisabi*, or at first commenced from the calculated time of opposition or new moon day, invariably precedes that of the former, called *Hilali*, or originally commenced from the appearance of the new moon, by one day, and in the 8th, 19th, and 27th years of the cycle, by two days.

The Lunar year is 354d. 8h. 48m. 48s., and a year of the Hijra is 354d. 8h. 48m. The small error thus arising will not amount to a day in less than 2510 Lunar years. Hence a year of the Hijra = 0.970223 Gregorian year and a Gregorian year = 1.03089 year of the Hijra, and thus 32 Gregorian years are about equal to 33 years of the Hijra, or, more nearly, 163 years of the former are within less than a day of 168 Muhammadan years.

It is obvious that in such a system every year will begin 10, 11, or 12 days earlier in the season than the preceding, and in the course of 33 years the commencement of the Muhammadan year runs through the whole course of the seasons. For instance, the Hijra year 1280 begins on the 18th June 1863 (*vide* page 54). Now, the year 1280, being the 20th in the cycle of 30 years, is a common year of 354 days, and is therefore 12 days shorter than the A.D. year from the 18th June 1863 to 18th June 1864, which is of 366 days. The Hijra year 1281 begins, consequently, on the 6th June 1864, that is, 12 days earlier than the preceding, 1280. Again, this year 1281, being the 21st in the cycle of 30 years, is a leap-year of 355 days, and the A.D. year from 6th June 1864 to 6th June 1865 is a common year of 365 days; the Hijra year 1282, in consequence, begins on 27th May 1865, namely, 10 days earlier than the preceding, 1281. In this way the beginning of every succeeding Hijra year in the Christian date may be ascertained.

	<i>Days.</i>		<i>Days.</i>
1 Muharram	30	7 Rajab	30
2 Safar	29	8 Sha'aban	29
3 Rabi'-ul-avval, or Rabi I	30	9 Ramazan	30
4 Rabi'-ul-akhir, or Rabi'-us-sani, or Rabi II ..	29	10 Shavval	29
5 Jumad-ul-avval, or Jumad I	30	11 Zil Ka'adah	30
6 Jumad-ul-akhir, or Jumad II	29	12 Zil Hijjah	30

The first day of the Muharram, or the commencement of the year, is by most Muhammadans in India ordinarily reckoned from the first observed appearance of the New Moon, or in cloudy weather from the time at which it would be visible, and this can scarcely happen earlier than 24 or later than 48 hours after the conjunction. In this manner each separate month is reckoned, and as a few cloudy days may thus retard its commencement, two parts of the same country may sometimes differ a day in their reckoning. But in chronology history, and documents they use months of 30 and 29 days alternately, as just described.

In the Indian Calendar, however, the 1st day of every Muhammadan month is reckoned from the New Moon, in conformity with the practice noticed in the Calendars especially prepared for Muhammadans here. The date and day of the week, consequently, obtained by the following or the previous calculation may sometimes differ from that given in this Calendar by a day.

All Muhammadans reckon time in weeks of 7 days. Their days, like the Jewish, begin at the evening, and therefore the night of their week-day is the night of the previous day accord, ing to our reckoning, as Muhammadan Thursday night = Hindu or European Wednesday night. The names of their week-days are the following:—

	<i>Indian.</i>	<i>Persian.</i>	<i>Arabic.</i>	<i>Turkish.</i>
Sun.	Itwar or Etwar	Yak-shamba	Yaum-ul Ahad	Bazar-guni
Mon.	Pir or Sombat	Do-shamba	" Isnain or Kena	Bazar-artast
Tues.	Mangal	Si-shamba	" Sala-ah or Tutta	Sali
Wed.	Budh	Char-shamba	" Arba'	Char-shamba
Thur.	Juma'h Rat	Panj-shamba	" Khamis or Hamsa	Panj-shamba
Fr.	Juma'h	Juma or Adma	" Juma'h	Juma
Sat.	Saniehar	Shamba or Hutta	" Sabat	Juma-artast

We may find the Christian date from that of the Hijra thus:—Divide the number of years lapsed by 30, and the quotient A will be the number of cycles elapsed, and the remainder B

the number of years in the current cycle. Let E be the number of intercalary days in B , and D the days elapsed of the given year. Then the number of days that have elapsed from the Christian era is—

$$227,016* + 10,631A + 354B + D + E; \text{ and } E = \frac{11B + 14}{30} \text{ (the integral number only).}$$

Divide the sum by 1461 and call the quotient Q ; and divide the remainder by 365 and call the quotient R and the last remainder S . Then the years elapsed from 1st Jan. A.D. 1 are—

$$4 Q + R,$$

and S is the days elapsed of the current year Old Style. To reduce to New Style add as follows :—

For any date of New Style antecedent to March 1 A.D. 1700..10 days.

After February 28, 1700, and before 1800..11 "

" 1800 " 1900..12 "

The reckoning may be facilitated by the following table :—

A	Days.	B	Days.	D	Days.	Q	Days.	Month.	Days.
1	10631	1	354	Muharram	0	1	1461	Jan. 1	0
2	21262	2	708	Safar	30	2	2922	Feb. 1	31
3	31893	3	1062	Rabi I.	59	3	4383	Mar. 1	59†
4	42524	4	1416	Rabi II.	89	4	5844	Apr. 1	90
5	53155	5	1770	Jumad I.	118	5	7305	May 1	120
6	63786	6	2124	Jumad II.	148	6	8766	June 1	151
7	74417	7	2478	Rajab	177	7	10227	July 1	181
8	85048	8	2832	Sha'aban	207	8	11688	Aug. 1	212
9	95679	9	3186	Ramazan	236	9	13149	Sept. 1	243
10	106310	10	3540	Shavval	266	R	0†	Oct. 1	273
20	212620	11	3894	Zil Ka'adah	295	0	365	Nov. 1	304
30	318930	12	4248	Zil Hijjah	325	1	730	Dec. 1	334
40	425240	20	7080			2	1095		

Thus : to find the date A.D. corresponding to the 28th of Sha'aban A.H. 1314.

Dividing 1313, the years elapsed, by 30, we have $A=43$, $B=23$, and $11B + 14 = 267$. Dividing 267 by 30, we get $E=8$; hence	Then subtract from.....	692,534
The Constant.....	For $Q = 400$	594,400
For $A = 40$		
3	= 70	102,270
$B = 20$		
= 3		5,864
To 1st Sha'aban.....	= 4	5,844
28th Sha'aban.....		
$E = 8$	∴ $Q = 474$	20
Sum of days.....	$R = 0$	00
	Old Style, January	20

* These are the days by which the Christian era precedes the Hijra, which commences from the 16th July A.D. 622. Now 4 A.D. years = $4 \times 365 + 1$, or 1,461 days, and the New Style did not come into use until A.D. 1582, and therefore

A.D.	400 = 146,100 days.
"	200 = 73,050 "
"	20 = 7,305 "
"	1 = 365 "
Jan. to July	= 181 "
Up to 16th July	= 15 "

227,016 days.

† In a Cycle there are 19 years of 354 days and 11 of 355 days, and therefore it contains $30 \times 354 + 11$, or 10,631 days.

‡ In leap-years add one day after February.

Hence, since $Q=474$ and $R=0$, the date is $4 \times 474 + 0 - 1896$ complete, or 1897 current; and 20th January O. S.; adding 12, we have 1st February 1897, elapsed.

Muhammadian method of finding the week-day on the beginning of any month of any Hijra year.—As each Cycle of 30 years contains the same number (10631) of days (or 1518W 5 days) and a week consists of 7 days, the commencing week-days of Cycles recur after 7 Cycles or 210 years. Hence the commencing week-days of first seven Cycles (0—6) are first given, and then the week-days of 30 (1—30) years or a Cycle, and lastly those of 12 (1—12) months. Sunday being the first day of the week among Jews, Christians, and Muhammadans, Sunday and other week-days are shown below by the figures 1, 2, 3, &c. Arabs, like Hebrews, represent figures by letters of the alphabet, and as there is no letter to represent cypher, Saturday, which they show by a letter called Ze, representing seven, is shown here below by cypher:—

TABLE I.

Cycles.	0	1	2	3	4	5	6
Week-days.	0	6	3	1	6	4	2

TABLE III.

Months.	1 or 10	2 or 7	3 or 12	4 or 9	5	6 or 11	8
Week-days.	0	2	3	5	6	1	4

Hilali.

TABLE II.

Hisabi.

30 YEARS.						Week-days.
1	9	17	25	..	..	6
2	10	18	26	..	..	3
3	11	19	27	16	24	1
4	12	20	28	..	..	5
5	13	21	29	8	..	2
6	14	22	30	..	..	0
7	15	23	..	..	..	4

30 YEARS.						Week-days.
1	9	17	25	..	..	5
2	10	18	26	..	..	2
3	11	16	24	8	..	0
4	12	20	28	..	..	4
5	13	21	29	..	..	1
6	14	22	30	19	27	6
7	15	23	..	..	..	3

In the Hilali and Hisabi reckonings, the tables I and II are the same. From the table II it is clearly seen that the Hilali year precedes the Hilali by two days in the 8th, 19th, and 27th year, and by one day in other years of each Cycle. Hilali or Turkish year is taken in these pages.

To show the use of these tables we find the week-day on 28th Sha'aban A.H. 1314. By dividing 1314 by 210, the remainder is 54, which by dividing by 30, the quotient is 1, the Cycle passed, and the remainder is 24, the year of the current or 2nd cycle. Opposite 1 and 24 in tables I and II, the week-days are 6 and 1 respectively, and their sum (leaving out 7) 6 or Friday is the week-day on which A.H. 1314 begins. Sha'aban is the 8th month in the year, and opposite 8 in the table III the week-day is 4 and $6 + 4 = 10$, hence Sha'aban begins on the 3rd day of the week or Tuesday. Again, $3 + 27 = 4 \times 7 + 2$, and hence 28th Rajab A.H. 1314 is on Monday. (Vide the Indian Calendar, page 62.)

Derived from the Muhammadan era, there are several others more or less in use. Akbar introduced a Fasil, or "harvest," year for the regulation of financial and other civil transactions, and adjusted its epoch to the year of his accession, 2nd Kabir-ul-Akhr, A.H. 963, or 14th February 1556. The Fasil year 963 of Upper Hindustan was accordingly reckoned from the first of the Lunar month Ashwin of the Samvat year 1610, or 16th September 1556. The Vilayat year introduced into Orissa was made to coincide with the Shaka Solar year 1477 and to begin with the Solar month Ashwin, or 9th September 1556. The San-i-Bengali year 963 was likewise reckoned from 1st Balshakh, or 11th April 1556.

The Shahur* Era of Maharashtra is said to have been introduced on Thursday, 6th June 1342, with the year 743 A.H. Jervis, however, found its epoch to agree with the commencement of the year A.H. 745. It begins in June at the Sun's entrance into the lunar mansion Mrigashirsha. The years are denominated after the corresponding Arabic numerals:—

1 Ahada	10 Ashura	100 Miyatun
2 Isna	20 Ishruna	200 Miyatani
3 Salasa	30 Salasuna	300 Salasa-miyatin
4 Arba	40 Arbuna	400 Arban-miyatin
5 Khamasa	50 Khamsuma	1000 Alfa
6 Sita	60 Situna	1100 Miyatun-va-Alfa
7 Saba	70 Sabuna	1200 Miyatun-va-Alfa
8 Samani	80 Samanuna	1298 Samani Tisuna-miyatun-va-Alfa (A.D. 1897-98).
9 Tisa	90 Tisuna	

The above names are corrupted in the native pronunciation. To reduce Shahur dates to Christian, 599-124 years must be added.

The Fasil Era of the Dakhan was introduced by Shah Jahan in 1658 (A.H. 1048). It begins in July and is Solar. At Madras, however, the Government fixed its commencement to 12th July.

All these years are properly Solar and have no months, either Muhammadan or Hindu, except the San-i-Bengali, which has the latter, the first being Balshakh, the Solar Chaitra.

* From *Shahur*, plural of Arab *shahr*, 'month'; it means literally the 'year of months'.

MUHAMMADAN YEARS—From A.H. 1270 to 1365, or A.D. 1853 to 1945.

Leap and Common Years are shown by full and last two figures respectively.
 Thus—1201, 1284, &c., are Leap years, and (1200 +) 82, 83, 85, &c., are Common years.

Hijra Years.	Beginning in Christian Date.	Hijra Years.	Beginning in Christian Date.	Hijra Years.	Beginning in Christian Date.	Jama or Friday letters.
1270	4 Oct. 1853	1278	9 July 1861	1286	13 Apr. 1869	D
71	21 Sept. 54	79	29 June 62	87	3 " 70	F
72	13 " 55	80	18 " 63	88	23 Mar. 71	B
1273	1 " 56	1281	6 " 64	1289	11 " 72	E
74	22 Aug. 57	82	27 May 65	90	1 " 73	G
75	11 " 58	83	16 " 66	91	18 Feb. 74	C
1276	31 July 59	1284	5 " 67	1292	7 " 75	F
77	20 " 60	85	24 Apr. 68	93	28 Jan. 76	A
94	16 Jan. 1877	02	21 Oct. 1881	10	26 July 1892	D
1295	5 " 78	1303	10 " 85	1311	15 " 93	G
96	26 Dec. 78	04	30 Sept. 86	12	5 " 94	B
1297	15 " 79	05	19 " 87	13	24 June 95	E
*98	4 " 80	1306	7 " 88	1314	12 " 96	*GA
99	23 Nov. 81	07	28 Aug. 89	15	2 " 97	C
1300	12 " 82	1308	17 " 90	1316	22 May 98	F
01	2 " 83	09	7 " 91	17	12 " 99	A
18	1 May 1900	26	4 Feb. 1908	34	9 Nov. 1915	D
1319	20 Apr. 01	1327	23 Jan. 09	35	28 Oct. 16	G
20	10 " 02	28	13 " 10	*1336	17 " 17	BC*
21	30 Mar. 03	29	2 " 11	37	7 " 18	E
1322	15 " 04	1330	22 Dec. 11	1338	26 Sept. 19	A
23	8 " 05	31	11 " 12	39	15 " 20	C
24	25 Feb. 06	32	30 Nov. 13	40	4 " 21	F
1325	14 " 07	1333	19 " 14	1341	24 Aug. 22	B
42	14 Aug. 1923	50	19 May 1931	58	21 Feb. 1939	D
43	2 " 24	51	7 " 32	59	10 " 40	G
1344	22 July 25	1352	26 Apr. 33	1360	29 Jan. 41	C
45	12 " 26	53	16 " 34	61	19 " 42	E
1346	1 " 27	54	5 " 35	62	8 " 43	A
*47	20 June 28	1355	24 Mar. 36	1363	28 Dec. 43	*CD
48	9 " 29	56	14 " 37	64	17 " 44	F
1349	29 May 30	1357	3 " 38	65	6 " 45	B

Muharr., Sha'val.	A	B	C	D	E	F	G
Jumad II, Zil-Ka'adah.	B	C	D	E	F	G	A
Safar, Rajab.	C	D	E	F	G	A	B
Rabi I, Zil-Hijjah.	D	E	F	G	A	B	C
Sha'aban.	E	F	G	A	B	C	D
Rabi II, Ramazan.	F	G	A	B	C	D	E
Jumad I.	G	A	B	C	D	E	F
1 8 15 22 29	Fr.	Th.	W.	Tu.	M.	S.	St.
2 9 16 23 30	St.	Fr.	Th.	W.	Tu.	M.	S.
3 10 17 24	S.	St.	Fr.	Th.	W.	Tu.	M.
4 11 18 25	M.	S.	St.	Fr.	Th.	W.	Tu.
5 12 19 26	Tu.	M.	S.	St.	Fr.	Th.	W.
6 13 20 27	W.	Tu.	M.	S.	St.	Fr.	Th.
7 14 21 28	Th.	W.	Tu.	M.	S.	St.	Fr.

Explanation.—Look for the year required under the 1st, 3rd or 5th column, and opposite it will be found its beginning in Christian date. The letter in the last column opposite the year is the date of 1st Juma or Friday, on which Muslims assemble to pray in Muharram. When there are two letters together, the marked one is for the year similarly marked. In a line with the month in the second part of the table find the Juma letter of the year, and down the same column with the letter find the day of the week, when the figures on the left will give the days of the month. Thus for Fridays in Sha'aban 1314 A.H. 1314 in the 5th column is a leap year, beginning on 12th June 1896 and has, according to the above rule, A (1st letter) opposite it in the last column; that is, the 1st Friday in the year will be on 1st Muharram. In a line with Sha'aban find A and descend the column to 'Fr.' On the left are 4, 11, 18 and 25, the required dates.

JEWISH METHOD OF RECKONING.

The Jews have ever marked their time by sevenths, according to the command given by God for labouring during only six days of each week and resting on the seventh, which was consequently set apart or consecrated to the service of the Creator. They not only hallowed the seventh day or Sabbath, which formed a portion of their week of days, but they had also their week of years, which consisted of seven years, and their Jubilees, or rejoicing periods, at the end of every seven times seven years, which were celebrated by acts of justice, forgiveness, and restitution. The Hebrews, Assyrians, Egyptians, Arabians, and most other ancient nations reckoned by weeks.

The modern Jews name the days of the week thus:—

Sunday ....Yom Russian, rishan, or echad.	Thur-day ..Yom Chamashi.
Monday ....Yom Shani.	Friday.....Yom Shushbi.
Tuesday....Yom Shlish-shi.	Saturday....Yom Shavi, or Sabbath.
Wednesday..Yom Rabbii, or Ravii.	

Since the 15th century the Jews date their years from the Creation, which they reckon to have occurred 7th October 3761 B.C. The year is luni-solar, and consists of twelve or thirteen months. To regulate the commencement of their years and their festival days, they first employed a cycle of 84 years; but about A.D. 358 they changed this for the Metonic cycle, which was then adopted by the authority of Rabbi Hillel, prince of the Sanhedrim. The 3rd, 6th, 8th, 11th, 14th, 17th, and 19th in the cycle of 19 years is at present embolismic, having an additional 6th month, Ve-Adar, which is introduced in order that Passover, the 15th of Nisan, may occur at its proper season, which is the Full Moon of the Vernal Equinox. Thus, the quotient obtained by dividing the Jewish year by 19 is the number of the last completed cycle, and the remainder is the year of the present cycle; the year is embolismic or Adnik-mas when this remainder is 0, 3, 6, 8, 11, 14, or 17, and is ordinary or common when this remainder is any other.

The Calendar is constructed by assuming a mean lunation to be 29d. 12h. 44m. $\frac{3}{4}$ s., and that the year commences at the New Moon following the Autumnal Equinox. The cycle of 19 mean solar years is also assumed to be exactly 235 lunations or 6,939d. 16h. 3m. $\frac{3}{4}$ s., so that the length of the Solar year is reckoned at 365d. 5h. 55m. $25\frac{25}{27}$ s., and thus the commencement will advance from the equinox a day in 218 years.

A lunation or a synodical month consisting of 29 $\frac{1}{2}$ days and about $\frac{1}{2}$ of an hour, the months are generally of 30 and 29 days alternately. To avoid Passover, the 15th of Nisan, the 7th month, falling on Monday, Wednesday, or Friday, the days unlawful for observance, the 1st of that month should be on Sunday, Tuesday, Thursday, or Saturday; and there being $(29\frac{1}{2} \times 6 =)$ 177 days from 1st Nisan to the end of the year, the 1st of Tisri, or the beginning of the next year, will be on Tuesday, Thursday, Saturday, or Monday; for 177 divided by 7 leaves 2 for the remainder. The principal rules regarding the commencement of the year are therefore the following:—

(a).—The year begins on the conjunction or New Moon day when its time is before noon or 18h. Jewish time, which begins at sunset, and the day of the week is not Sunday, Wednesday, or Friday, in which case the year begins on the next day. (b).—When the New Moon falls after noon (18h. Jewish time), the year begins on the second day if it is a lawful day of the week, but if otherwise, on the third day. (c).—If the conjunction takes place, in an ordinary year, on Tuesday at or after 9h. 11m. 20s. Jewish time, the year is not to begin on that day, and the next day being Wednesday, an unlawful day, the year is to begin on Thursday. (d).—If in a year immediately following an embolismic year, the conjunction falls on Monday at or after 15h. 32m. 43 $\frac{1}{2}$ s., then only the year begins on Tuesday, as by rule (b). The last two are obviously secondary rules.

The Jewish year 5625, or the 297th cycle, began on Saturday, the 1st October 1864, at 8h. 15m. 46 $\frac{1}{2}$ s. A.M., Gr. M. T., and consequently the 1st cycle began B.C. 3761, October 7th, at 6h. 11m. 20s. Jewish time.

Now, in an ordinary and embolismic year there are 12 and 13 lunations respectively, and therefore their lengths are 354d. 8h. 48m. 40s. and 355d. 21h. 32m. 43 $\frac{1}{2}$ s. By adding its length to the conjunction time of an ordinary or embolismic year, the conjunction time of the following year, and thence, by the above rules, the week-day on which the year begins, and its length in round number of days, will be ascertained. To abridge the calculation, 7 may be rejected, as every 7 days bring the same week-day, and 1 be used to represent Sunday.

Year.	Year in the Cycle.	Conjunction Time. d. h. m. s.	Begins on	Length.
5634	10 Ord.	2 5 45 56 $\frac{3}{4}$ (350+) 4 8 48 10	Mon. Rule α 22nd Sept. 1873	355d. = 50 W. + 5d.
5635	11 Embo.	6 14 31 36 $\frac{1}{2}$ (378+) 5 21 32 43 $\frac{1}{2}$	Sat. Rule α 12th Sept. 1874	383 $\frac{1}{2}$ = 54 W. + 5d.
5636	12 Ord.	5 12 7 20 (350+) 4 8 48 40	Thurs. Rule α 30th Sept. 1875	355d. = 50 W. + 5d.
5637	13 "	2 20 58 0 4 8 48 10	Tues. Rule δ 19th Sept. 1876	344 $\frac{1}{2}$ = 50 W. + 4d.
5638	11 Embo.	0 5 14 40 5 21 32 43 $\frac{1}{2}$	Sat. Rule α 8th Sept. 1877	387 $\frac{1}{2}$ = 55 W. + 0d.
5639	15 Ord.	6 3 17 23 $\frac{1}{2}$ 4 8 48 10	Sat. Rule α 22nd Sept. 1878	355d. = 50 W. + 5d.

Year.	Year in the Cycle.	Conjunction Time. d. h. m. s.	Begins on	Length.
5640	16 Ord.	3 12 6 3 $\frac{1}{2}$ 4 8 48 40	Thurs. Rule c 8th Sept. 1879	354d.= 50 W.+4d.
5641	17 Embo.	0 20 54 43 $\frac{1}{2}$ 5 21 32 43 $\frac{1}{2}$	Mon. Rule b 6th Sept. 1880	383d.= 54 W.+5d.
5642	18 Ord.	6 18 27 26 $\frac{3}{4}$	Sat. Rule b 24th Sept. 1881	

Again, in a cycle of 19 years there are 6,939d. 16h. 33m. 3 $\frac{1}{2}$ s., and A.D. 19 years contain 4 leap and 15 common years, or $(19 \times 365 + 4 =)$ 6,939 days exactly. It is therefore easy to find the beginning of every preceding or succeeding cycle in the Christian date. Thus—

Year.	Cycle.	Its Year.	Commencement. d. h. m. s.	Christian Date.
5639	297	15 Ord.	6 3 17 23 $\frac{1}{2}$ (6937+) 2 16 33 3 $\frac{1}{2}$	Sat., 28th Sept. 1878.
19	1			
5658	298	15 Ord.	1 19 50 26 $\frac{3}{4}$	Mon., 27th Sept. 1897.
			Or by subtraction	
5620	296	15 Ord.	3 10 44 20	Thurs., 29th Sept. 1880.

It will be seen from the above that the Jewish ordinary or embolismic year is DEFICIENT, MEAN, or REDUNDANT, that is, is of 353, 354, or 355 days, or of 383, 384, or 385 days. In an ordinary mean year the months have 30 and 29 days alternately; in a deficient year the third month has 29 instead of 30 days; and in a redundant year the second has 30 instead of 29 days. In an embolismic year the sixth month Adar has 30 instead of 29 days and the added month, Ve-Adar, 29.

It will also be seen that a Jewish year beginning on Monday cannot be common, ordinary, or embolismic; for if it be the former, the next year will begin on Friday, and if it be the latter, the next year will begin on Sunday, that is, in either supposition the next year will have to begin on an unlawful day. Similarly, if a year beginning on Thursday be ordinary, it must be either redundant or common; and if it be embolismic, it must be either redundant or deficient. In this way the week day or days of the commencement of the Jewish year of every kind can be ascertained.

The following table gives the names of months, their days, and the week-day likely to fall on the 1st of each month in a Jewish year of every sort, and will serve as a general Jewish calendar:—

Names of Months.	Days.	Ordinary Years.							Embolismic Years.						
		Redundant.			Common.				Redundant.			Deficient.		Common.	
1 Tisri.....	30	M.1	Th.2	St.3	Tu.4	Th.5	M.6	St.7	M.8	Th.9	St.10	M.11	Th.12	St.13	Tu.14
2 Heshvan.....	29	..	..	..	Th.	St.	W.	M.	..	..	..	W.	St.	M.	Th.
3 (Redt.).....	30	W.	St.	M.	..	..	..	..	W.	St.	M.	..	..	..	..
4 Kislev.....	30	F.	M.	W.	F.	S.	..	..	F.	M.	W.	..	..	..	F.
5 (Defl.).....	29	..	..	..	..	..	Th.	Tu.	..	..	..	Th.	S.	Tu.	..
6 Tebet.....	29	S.	W.	F.	S.	Tu.	F.	W.	S.	W.	F.	St.	F.	M.	W.
7 Shebet.....	30	M.	Th.	St.	M.	W.	St.	Th.	M.	Th.	St.	St.	Tu.	Th.	M.
8 Adar.....	29	W.	St.	M.	W.	F.	M.	St.	..	..	..	..	..	..	..
9 (Embo.).....	30	..	..	..	..	..	..	..	W.	St.	M.	M.	Th.	St.	W.
10 Ve-Adar.....	29	..	..	..	..	..	..	..	F.	M.	W.	W.	St.	M.	F.
11 Nisan, or Abib.....	30	Th.	S.	Tu.	Th.	St.	Tu.	S.	St.	Tu.	Th.	Th.	S.	Tu.	St.
12 Iyar, or Zius.....	29	Sat.	Tu.	Th.	St.	M.	Th.	Tu.	M.	Th.	St.	St.	Tu.	Th.	M.
13 Sivan.....	30	S.	W.	F.	S.	Tu.	F.	W.	Tu.	F.	S.	S.	W.	F.	Tu.
14 Tammuz.....	29	Tu.	F.	S.	Tu.	Th.	S.	F.	Th.	S.	Tu.	Tu.	F.	S.	Th.
15 Ab.....	30	W.	St.	M.	W.	F.	M.	St.	F.	M.	W.	W.	St.	M.	F.
16 Elul.....	29	F.	M.	W.	F.	S.	W.	M.	S.	W.	F.	F.	M.	W.	S.

The figures 1, 2, 3, &c., opposite Tisri in the above table are called CHARACTERISTIC, and show the beginning week-day and the length of a Jewish year when placed against it. Thus, the year 5658 begins on Monday, the 27th Sept. 1897, and has 355 days, and its characteristic is 1 by the table.

It may be observed here that in old times the Jewish year began with Nisan and ended with Adar or Ve-Adar, and in modern times it begins with Tisri and ends with Elul, and is called the civil year, to distinguish it from the ecclesiastical year, which begins with Nisan, as in ancient times. It is also a fact worth noting that the beginning of the ecclesiastical year nearly coincides with that of the Shaka year, both differing in their commencement every nineteenth year by a month (*vide* next two pages).

It is also worth remembering that Good Friday succeeds the beginning of Shaka year 15 times in a lunar cycle of 19 years, and precedes in such A.D. years as have the Golden Number 3, 11, 14, or 19; the interval between Easter Sunday, which falls two days after Good Friday, and the Shaka-beginning in either case being about two weeks, a half lunation, or from 11 to 20 days. Thus the Shaka year 1819 begins on Saturday, 3rd April 1897, for which the Golden Number is 17 (*vide* page 3). Now the subsequent Purnima or Full Moon day being about Saturday $(3+14=17)$ 17th April, the Sunday next, or 18th April, is Easter Sunday and 16th April, Good Friday (*vide* next page).

JEWISH AND SHAKA YEARS WITH THEIR COMMENCEMENT IN *A.D.*
DATE TOGETHER WITH GOOD FRIDAYS.
A.M. 5610—5700 and *Shaka* 1772—1862, or *A.D.* 1850—1940.

Jewish Years.	Characteristic.	Beginning of the Civil Years in Christian date.	Beginning of the Ecclesiastical Years in Christian date.	Shaka Years with their beginning in Christian date.	Good Fridays.
5610	1	17 September 1849	14 March 1850	1772, 14 March 1850	29 March 1850
11	10	7 " 50	3 April 51	73, 2 April 51	18 April 51
12	7	27 " 51	21 March 52	74, 21 March 52	9 " 52
13	14	14 " 52	9 April 53	75, 9 April 53	25 March 53
14	1	3 October 53	30 March 54	76, 29 March 54	14 April 54
15	3	23 September 54	20 March 55	77, 19 March 55	6 April 1855
16	12	13 " 55	6 April 56	78, 6 April 56	21 March 56
17	4	30 " 56	26 March 57	79, 26 March 57	10 April 57
18	3	19 " 57	16 " 58	80, 16 " 58	2 " 58
19	9	9 " 58	5 April 59	81, 4 April 59	22 " 59
5620	5	29 September 1859	24 March 1860	1782, 23 March 1860	6 April 1860
21	6	17 " 60	12 " 61	83, 11 April 61	29 March 61
22	9	5 " 61	1 April 62	84, 31 March 62	18 April 62
23	5	25 " 62	21 March 63	85, 20 " 63	3 " 63
24	11	14 " 63	7 April 64	86, 7 April 64	25 March 64
25	3	1 October 64	28 March 65	87, 28 March 65	14 April 1865
26	5	21 September 65	17 " 66	88, 17 " 66	30 March 66
27	8	10 " 66	6 April 67	89, 5 April 67	19 April 67
28	6	30 " 67	24 March 68	90, 23 March 68	10 " 68
29	5	17 " 68	13 " 69	91, 14 " 69	26 March 69
5630	8	6 September 1869	2 April 1870	1792, 2 April 1870	15 April 1870
31	1	26 " 70	23 March 71	93, 22 March 71	7 " 71
32	13	16 " 71	9 April 72	94, 8 April 72	29 March 72
33	5	3 October 72	29 March 73	95, 29 March 73	11 April 73
34	1	22 September 73	19 " 74	96, 19 " 74	3 " 74
35	13	12 September 74	6 April 75	97, 7 April 75	26 March 1875
36	2	30 " 75	26 March 76	98, 26 March 76	14 April 76
37	4	19 " 76	15 " 77	99, 16 " 77	30 March 77
38	10	8 " 77	4 April 78	1800, 3 April 78	19 April 78
39	3	28 " 78	25 March 79	01, 23 March 79	11 " 79
5640	5	18 September 1879	13 Mar. 1880	1802, 10 April 1880	26 March 1880
41	11	6 " 80	31 " 81	03, 30 March 81	15 April 81
42	3	24 " 81	21 " 82	04, 20 " 82	7 " 82
43	12	14 " 82	8 April 83	05, 7 April 83	23 March 83
44	4	2 October 83	27 March 84	06, 28 March 84	11 April 84
45	3	20 September 84	17 March 85	07, 17 March 85	3 April 1885
46	9	10 " 85	6 April 86	08, 5 April 86	23 " 86
47	5	30 " 86	26 March 87	09, 25 March 87	8 " 87
48	6	19 " 87	13 " 88	10, 13 " 88	30 March 88
49	9	6 " 88	2 April 89	11, 1 April 89	19 April 89
5650	5	26 September 1889	22 March 1890	1812, 21 March 1890	4 April 1890
51	11	15 " 90	9 April 91	13, 9 April 91	27 March 91
52	3	3 October 91	29 March 92	14, 29 March 92	15 April 92
53	5	22 September 92	18 " 93	15, 19 " 93	31 March 93
54	8	11 " 93	7 April 94	16, 7 April 94	23 " 94
55	6	1 October 94	26 March 95	17, 27 March 95	12 April 1895

JEWISH AND SHAKA YEARS—continued.

Jewish Years.	Characteristic.	Beginning of the Civil Years in Christian date.	Beginning of the Ecclesiastical Years in Christian date.	Shaka Years with their beginning in Christian date.	Good Fridays.
5656	2	13 September 1895	15 March 1896	1818, 15 March 1896	3 April 1896
57	14	8 " 96	3 April 97	19, 3 April 97	16 " 97
58	1	27 " 97	24 March 98	20, 23 March 98	8 " 98
59	7	17 " 98	12 " 99	21. 11 April 99	31 March 99
5660	14	5 September 1899	31 March 1900	1822, 31 March 1900	13 April 1900
61	1	24 " 1900	21 " 01	23, 21 " 01	5 " 01
62	13	14 " 01	8 April 02	24, 9 April 02	21 March 02
63	2	2 October 02	29 March 03	27, 30 March 03	10 April 03
64	4	22 September 03	17 " 04	26, 18 " 04	1 " 04
65	10	10 September 04	6 April 05	27, 5 April 05	21 April 1905
66	3	30 " 05	27 March 06	28, 25 March 06	6 " 06
67	5	20 " 06	16 " 07	29, 15 " 07	29 March 07
68	11	9 " 07	2 April 08	30, 2 April 08	17 April 08
69	3	26 " 08	23 March 09	31, 22 March 09	9 " 09
5670	12	16 September 1909	10 April 1910	1832, 10 April 1910	25 March 1910
71	4	4 October 10	30 March 11	33, 31 March 11	14 April 11
72	3	23 September 11	19 " 12	34, 19 " 12	5 " 12
73	9	12 " 12	8 April 13	35, 7 April 13	21 March 13
74	5	2 October 13	28 March 14	36, 27 March 14	10 April 14
75	6	21 September 14	16 March 15	37, 16 March 15	2 April 1915
76	9	9 " 15	4 April 16	38, 3 April 16	21 " 16
77	5	28 " 16	24 March 17	39, 24 March 17	6 " 17
78	1	17 " 17	14 " 18	40. 12 April 18	29 March 18
79	13	7 " 18	1 April 19	41, 1 " 19	18 April 19
5680	5	25 September 1919	20 March 1920	1842, 21 March 1920	2 April 1920
81	8	13 " 20	9 April 21	43, 9 April 21	25 March 21
82	1	3 October 21	30 March 22	44, 29 March 22	14 April 22
83	7	23 September 22	18 " 23	45, 18 " 23	30 March 23
84	14	11 " 23	5 April 24	46, 5 April 24	18 April 24
85	1	29 September 24	26 March 25	47, 25 March 25	10 April 1925
86	3	19 " 25	16 " 26	48, 15 " 26	26 March 26
87	12	9 " 26	3 April 27	49, 3 April 27	15 April 27
88	4	27 " 27	22 March 28	50, 22 March 28	6 " 28
89	10	15 " 28	11 April 29	51, 9 April 29	29 March 29
5690	7	5 October 1929	30 March 1930	1852, 31 March 1930	11 April 1930
91	4	23 September 30	19 " 31	53, 20 " 31	3 " 31
92	10	12 " 31	7 April 32	54, 7 April 32	25 March 32
93	3	1 October 32	28 March 33	55, 27 March 33	14 April 33
94	5	21 September 33	17 " 34	56, 16 " 34	30 March 34
95	11	10 September 34	4 April 35	57, 4 April 35	19 April 1935
96	3	28 " 35	24 March 36	58, 24 March 36	10 " 36
97	5	17 " 36	13 " 37	59 12 April 37	26 March 37
98	8	6 " 37	2 April 38	60, 1 " 38	15 April 38
99	6	26 " 38	21 March 39	61, 22 March 39	7 " 39
5700	9	14 September 1939	9 April 1940	1862, 8 April 1940	22 March 1940

PRINCIPAL ERAS, WITH THE INTERVALS IN DAYS ELAPSED FROM THE BEGINNING OF THE JULIAN PERIOD TILL THEIR NOMINAL COMMENCEMENT.

Denomination of the Era, &c.	First day current of the Era.	Chronological date of the Year.	Current Year of the Julian Period.	Interval in Days.
JULIAN EPOCHS.				
Julian Period...	January 1	B.C. 4713	1	0
Jewish Era of the Creation	October 7	" 3761	953	347,998
Kaliyug and Era of the Deluge (according to Ab-ul-hasan Kinschiar)	February 18	" 3102	1612	588,466
Era of Parasurama	August 7	" 1177	3547	1,291,743
Olympiads	July 1	" 776	3938	1,438,171
Building of Rome (Varro)	April 22	" 753	3961	1,416,502
Era of Nabonassar	February 26	" 747	3967	1,418,638
Nirvana of Buddha	(April 1)	" 543	4171	1,523,183
Era of the Seleucidæ	October 1	" 312	4402	1,607,739
Samvat Era of Vikramaditya	March 14	" 57	4657	1,700,477
Vulgar or Dionysian Era	January 1	A.D. 1	4714	1,721,424
Shaka Era of Shahvahana	March 14	" 79	4792	1,749,985
Balabhi Samvat	March 14	" 318	5011	1,837,280
Era of the Armenians	July 9	" 552	5265	1,922,866
Hijra Era (Astron. epoch)	July 15	" 622	5335	1,918,459
Era of Yazdijird	June 16	" 632	5345	1,952,063
Parasurama Cycle (3rd)	August 25	" 825	5538	2,022,626
Nepal Newar Era	October ..	" 870	5583	
Jahli Era of Mahk Singh	March 14	" 1079	5792	2,115,285
Shiva-Sinha Samvat of Gujarat	(March 21) ..	" 1113	5826	2,127,664
Tarikh Ilahi, or Era of Akbar	February 9	" 1556	6269	2,289,436
GREGORIAN EPOCHS.				
21st Cycle of 90 years of Grahaparivrithi ..	September 13	" 1776	6489	2,369,987
83rd Cycle (Tehnga account) and 11th Cycle (Tibet account)	April 7	" 1807	6520	2,381,149
Middle of the 19th Century	January 1	" 1851	6564	2,397,124
85th Cycle (of 60 years) of Vrihaspati (Surya Siddhanta)	April 11	" 1856	6569	2,399,051

ORIENTAL NAMES OF THE MONTHS.

Marathi.	Malabar.	Tamil.	Bengali.	Urdu.	Gujarati.
Chaitra.*	Kani or Paratasi.†	Chytram.	Baishakh.‡	Chait.	Chaitra.*
Vaishakh.	Tulam or Arpasi.	Vyasei.	Jyesth.	Byshakh.	Vaishakh or Vaisak.
Jyeshth.	Virehigam or Kartika.	Ani.	Asarh.	Jeth.	Jeth.
Ashadha.	Dhanu or Margati.	Adi.	Shrabhan.	Asarh.	Ashad or Asad.
Shravan.	Magaram or Tai.	Avani.	Bhadra.	Sawan.	Shravan.
Bhadrapad.	Kumbham or Mausi.	Paratasi.	Ashwin.	Bhadun.	Bhadrauo.
Ashwin.	Minom or Pangani.	Arpasi.	Kartik.	Asan.	Ashwan, Ashio, or Ashwin.
Kartik.†	Medom or Chaitra.	Kartiga.	Agrahayan or Margasirsha.	Kartik.	Kartik or Kartak.
Margashirsh.	Eddavam or Vyasi.	Margali.	Paush.	Aghan.	Magashir or Margashirsh.
Paush.	Methunam or Ani.	Tye.	Magh.	Pus.	Paush.
Magh.	Karkatagum or Adi.	Mausi.	Phalguna.	Magh.	Magh or Maha.
Phalgun.	Chingam or Avani.	Punguni.	Chaitra.	Phagan.	Phagan.

ORIENTAL NAMES OF THE WEEK-DAYS.

English.	Hindi.	Gujarati.	Marathi.	Candesh.
Sunday	Ravivar	Raviwar or Aditwar	Raviwar or Aditwar	Adityavara
Monday	Somavar	Somwar	Somwar	Somavara
Tuesday	Mangalavar	Mangalwar	Mangalwar	Manglavara
Wednesday	Budhavar	Budhwar	Budhwar	Budhavara
Thursday	Brihaspativar or Guruvār	Brihaspatwar or Guruvār	Guruvār or Brihaspativar	Gurvavara
Friday	Sukravar	Shukarwar	Shukravar	Shukravara
Saturday	Sanichar or Sainvar	Shanivar	Shanivar or Mandwar	Shanivara

* According to the Shaka year.

† Samvat commences with Kartik Shuddha 1st, or Pratipada.

‡ Begins with the Sun's entering Kanya, about 15th September.

§ The year is Solar and begins about 12th April.

INTRODUCTION TO THE INDIAN CALENDAR

FOR 1897.

IN the following Calendar the Christian months indicated at the top of each page divide the Native months as they appear represented in the space below allotted to their names. January, for example, partakes of the Marwad Hindu months Paush and Magha ; Gujarat, Dekhan, and Konkan Hindu, Margashirsh and Paush ; the Malabar, Dhanu and Magaram, and Bengal, Paush and Magh; the Shahanshahi Parsi months Tir and Amardad, Kadmi Parsi, Amardad and Sharivar, or the date of the Naoroz 139 to 169 ; the Muhammadan months Rajab and Sha'aban ; Jewish months Tebet and Shebet.

In the respective columns, the 1st of January corresponds with the 13th of Paush Vady Maru, and 13th of Margashirsh Vady Gujarat, Dekhan, and Konkan ; the 19th of DHANU, Malabar, and 19th of PAUSH, Bengal ; the 19th TIR, Shahanshahi Parsi, and the 19th AMARDAD, Kadmi Parsi, or the 139th day of Naoroz ; with the 26th of Rajab Muhammadan ; and the 28th of TEBET of the Jewish reckoning ; and so on throughout the year.

The Kshaya or struck-out Lunar days of Hindus are shown below the principal ones, as, opposite to 28th of January $\frac{10}{11}$

Fast on Sankashti Chaturthi or 4th Vady is kept up till the rising of the Moon and hence the time of moonrise is shown on this fast day. On Gunesh Chaturthi the Moon is not seen, and hence the moonset time is given on this day (*vide* 31st August).

The endeavour is made to discriminate the Feasts and Festivals of each nation by different sorts of type, as above : the Hindu, for example, is distinguished by Roman small letters, as Paush Vady ; the Malabar, Bengal, and Jewish by Roman capitals, as MAGARAM ; the Parsi by small capitals, as AMARDAD ; and the Muhammadan by italic small letters, as *Sha'aban*.

January.

CHRISTIAN.	HINDU.	PARSI.	
Day of the Week.	Day of the Month.		
	Maru or Marwad.		
	Gujarat, Dekhan & Konkan.		
	Malabar and Bengal.		
	Shahanshahi.		
	Kadmi or Naorozi.		
	Muhammadian.		
	Jewish.		
			Maru : <i>Paush Vady 13th—Magh Vady 14th</i> Shaka....1818 HINDU. { Gujarat, Dekhan and Konkan : <i>Mar-gashirsh Vady 13th—Paush Vady 14th</i> } Samvat ..1953 { Malabar : <i>Dhanu 19th—Magaram 20th</i> . Cy. Pa. ..1072 { Bengal : <i>Paush 19th—Magh 20th</i> Bl. San....1393 PARSI. { Shahanshahi : <i>Tir 19th—Amardad 19th</i> } A.Y. ....1286 { Kadmi : <i>Amardad 19th—Shahrivar 19th</i> , or Naorozi 139-162 MUHAMMADAN : <i>Rajab 26th—Sha'aban 27th</i> ..Hijra.....1314 Fasti .....1306 Shahur-san.1297 JEWISH : <i>Tibet 28th—Shebet 28th</i> .....A.M. ....5657
Fr.	1 13 13 19 19	139 26 28	Shivratni, Hindu.— <i>Miaq-i-Muhammad</i> , Sunni Muhammadan.
Sat.	2 14 14 20 20	140 27 29	Darsh Amavasya, Hindu.—BEHRAM ROZ HAMKAR, Parsi.
S	3 15 30 21 21	141 28 30	
Mon.	4 1 1 22 22	142 29 1	Paush Shuddh, Maru, Gujarat, Dekhan and Konkan, 3rd month Sam. 1953, Hindu.—SHEBET, 5th Jewish month, A.M. 5657.
Tu.	5 2 2 23 23	143 1 2	<i>Sha'aban</i> , 8th Muhammadan month, A.H. 1314.
Wed.	6 3 3 24 24	144 2 3	Vinayaki Chaturthi, Hindu.
Th.	7 4 4 25 25	145 3 4	FAST OF THE ELDERS (Judges ii, 10), Jewish.
Fr.	8 5 5 26 26	146 4 5	
Sat.	9 6 6 27 27	147 5 6	
S	10 7 7 28 28	148 6 7	
Mon.	11 8 8 29 29	149 7 8	Durga Ashtami, Hindu.
Tu.	12 9 9 1 30	150 8 9	Makar Sankranti, Hindu.—MAGARAM, 5th Malabar month, Cy. Pa. 1072.—MAGH, 10th month of Bengal, San 1303.
Wed.	13 10 10 2 1	151 9 10	AMARDAD, 5th Sha'aban, and SHARIVAR, 6th Kad, Parsi month, A. Y. 1286.
Th.	14 11 11 3 2	152 10 11	Putrada Ekadashi, Hindu.
Fr.	15 12 12 4 3	153 11 12	ARDIBEHESHT ROZ HAMKAR, Parsi.
Sat.	16 13 13 5 4	154 12 13	Shani Pradosh, Hindu.—SHARIVARGAN JASAN, Kad, Parsi.
S	17 14 14 6 5	155 13 14	<i>Urs</i> at Lower Colaba, Muhammadan.
Mon.	18 30 15 7 6	156 14 15	Magha-nan begins, Hindu.
Tu.	19 1 1 8 7	157 15 16	{ Paush Vady, Gujarat, Dekhan and Konkan; Magh Vady- Maru Hindu.—AMARDAD JASAN, Sha'aban, Parsi— <i>Shab-i-Barat</i> , Sunni Muhammadan.
Wed.	20 2 2 9 8	158 16 17	
Th.	21 3 3 10 9	159 17 18	ADAR ROZ HAMKAR, Parsi.
Fr.	22 4 4 11 10	160 18 19	Sankashti Chaturthi; Moonrise 9h. 15m. P.M., Hindu.
Sat.	23 5 5 12 11	161 19 20	
S	24 6 6 13 12	162 20 21	
Mon.	25 7 7 14 13	163 21 22	Kala Ashtami, Hindu.
Tu.	26 8 8 15 14	164 22 23	FAST OF BENJAMIN (Judges xx), Jewish.
Wed.	27 9 9 16 15	165 23 24	
Th.	28 10 10 17 16	166 24 25	Shat-tila Smart Ekadashi, Hindu.
Fr.	29 12 12 18 17	167 25 26	Shat-tila Bhagawat Ekadashi, Hindu.—SEROSH ROZ HAMKAR, Parsi.
Sat.	30 13 13 19 18	168 26 27	Shani Pradosh, Hindu.
S	31 14 14 20 19	169 27 28	Shivratni, Hindu.

February.

CHRISTIAN.	HINDU.	PARSI.	
Day of the Week.	Day of the Month.	Maru or Marvadi.	
		Gujarat, Dekhan and Konkan.	
		Malabar and Bengal.	
		Shahanshahi.	
		Kadmi or Naotuz.	
		Muhammadian.	
		Jewish.	
			Maru : <i>Magh Vady</i> 30th— <i>Phalgun</i> } Shaka.....1818 <i>Vady</i> 12th Gujarat, Dekhan and Konkan : <i>Paush</i> } Samvat ..1953 <i>Vady</i> 30th— <i>Magh Vady</i> 12th Malabar : <i>Magaram</i> 21st— <i>Kambam</i> 18th Cy. Pa ..1072 Bengal : <i>Magh</i> 21st— <i>Phalgun</i> 18th.... Bl. San ..1903 Shahanshahi : <i>Amerdad</i> 20th— <i>Shav</i> } <i>var</i> 17th A.Y.....1266 Kadmi : <i>Sharvar</i> 20th— <i>Meher</i> 17th, or <i>Aaroz</i> 170—197..... MUHAMMADAN : <i>Sha'aban</i> 28th— <i>Ramazan</i> 26th Hijra.....1314 <i>Fasli</i> .....1306 <i>Shahur San</i> 1297 JEWISH : <i>Shebet</i> 29th— <i>Adar</i> 26th .....A.M. ....5657
Mon.	1 15 30 21 20	170 28 29	{ Mahodaya Parva, Somavati and Darsha Amavasya, Hindu.— BEHRAM ROZ HAKKAR, Parsi.—ANTIOCHUS EPIPHAS- NES' MEMORIAL, Jewish Feast.
Tu.	2 1 1 22 21	171 29 30	Magh Shuddh, Maru, Gujarat, Dekhan and Konkan, 4th month, Sam. 1953, Hindu.
Wed.	3 2 2 23 22	172 1	1 <i>Ramazan</i> , 9th month. A.H. 1314; <i>Rosa</i> or <i>Fart</i> commences Muhammadian, - ADAR, 6th Jewish month, A.M. 5657.
Th.	4 3 3 24 23	173 2 3	
Fr.	5 4 4 25 24	174 3	3 Ganesh Jayanti and Vinayaki Chaturthi, Hindu.
Sat.	6 5 5 26 25	175 4	4 Vasant Panchami, Hindu.
S	7 6 6 27 26	176 5	5 PATASHAM GAHAMBAR, Kad. Parsi.
Mon.	8 6 6 28 27	177 6 6	
Tu.	9 7 7 29 28	178 7 7	Ratha Saptami and Bhuma Ashtami, Hindu.—MOSES' DEATH, Jewish Fast.
Wed.	10 8 8 30 29	179 8 8	Durga Ashtami, Hindu.
Th.	11 9 9 1 30	180 9 9	KAMRAM, 6th Malabar month, Cy. Pa. 1072.—PHALGUN, 11th month of Bengal, San. 1303.
Fr.	12 10 10 2 1	181 10 10	SHARIVAR, 6th Shaban and MEHER, 7th Kad. Parsi month, A.Y. 1266.
Sat.	13 11 11 3 2	182 11 11	Jaya Ekadashi, Hindu.
S	14 12 12 4 3	183 12 12	Pradosh, Hindu.—ARDIBEHESUT ROZ HAKKAR, Parsi.
Mon.	15 13 13 5 4	184 13 13	SHARIVARGAN JASAN, Shaban. Parsi.— <i>Bismilla Urs</i> , Muham- madian.—FAST OF ESTHER, Jewish.
Tu.	16 14 14 6 5	185 14 14	
Wed.	17 30 15 7 6	186 15 15	{ Magh Snan ends, Jatra at Hunsraj Karamsi's Temple near Byenlla Budge, and at Shri Siddheshwar's at Ghodap Dev, Mount Road, Hindu.
Th.	18 1 1 8 7	187 16 16	Magh Vady, Gujarat, Dekhan and Konkan; Phalgun Vady Maru, Hindu.
Fr.	19 2 2 9 8	188 17 17	YOM ESTHER, Jewish Feast, Jewish.
Sat.	20 3 3 10 9	189 18 18	Sankashti Chaturthi; Moonrise 9h. 3m. P.M., Hindu.—ADAR ROZ HAKKAR, Parsi.
S	21 4 4 11 10	190 19 19	
Mon.	22 5 5 12 11	191 20 20	
Tu.	23 7 7 13 12	192 21 21	<i>Ka'l Imara Ali</i> , or <i>Night of Ali</i> , Shiah Muhammadan.
Wed.	24 8 8 14 13	193 22 22	Kala Ashtami, Hindu.— <i>Ha'rat Ali</i> , Shiah Muhammadan — DEDICATION OF ZERUBBABEL'S TEMPLE, Jewish Feast.
Th.	25 9 9 15 14	194 23 23	Ramdas Navami, Hindu.— <i>Lailat-ul-Kadra</i> , Shiah Muham- madian.
Fr.	26 10 10 16 15	195 24 24	
Sat.	27 11 11 17 16	196 25 25	Vijaya Ekadashi, Hindu.—MEHERGAN JASAN, Kad. Parsi.
S	28 12 12 18 17	197 26 26	Pradosh, Hindu.—SEROSE ROZ HAKKAR, Parsi.

March.

CHRISTIAN.	HINDU.	PARSI.	
Day of the Week.	Day of the Month.	Maru or Marvadi.	
		Gujarat, Dekhan & Konkan.	
		Malabar and Bengal.	
		Shahanshahi.	
		Kadmi or Nauroz.	
		Muhammadian.	
		Jewish.	
			Maru: <i>Phalgun Vady 13th—Chaitra</i> } Shaka ..1818 Vady 13th..... Gujarat, Dekhan & Konkan, <i>Magh</i> } Vady 13th— <i>Phalgun Vady 13th</i> } Samvat ..1953 Malabar: <i>Kambam 19th—Minom 19th</i> Cy. Pa. ..1072 Bengal: <i>Phalgun 19th—Chaitra 19th</i> ..El. San...1303 Parsi. { <i>Shahanshahi: Sharwar 18th—Meher</i> } 18th Kadmi: <i>Meher 18th—Aban 18th, or</i> } A. Y. ....1266 <i>Nauroz 198—228</i> MUHAMMADAN: <i>Ramazan 27th—Shaveal 27th</i> Hijra .....1314 Fasli .....1306 Shahur San.1297 JEWISH: <i>Adar 27th—Ve-Adah 27th</i>.....A.M.....5657
Mon.	1 13 13 19 18	198 27 27	Maha Shivratri Hindu.— <i>Lailat-ul-Kadr</i> , Sunni Muhammadan.
Tu.	2 14 14 20 19	199 28 28	REPEAL OF THE GREEK DECREE, Jewish Feast.
Wed.	3 15 30 21 20	200 29 29	Darsha Amavasya, Hindu.—BEHRAM ROZ HAMKAR, Parsi.
Th.	4 1 1 22 21	201 30 30	Phalgun Shuddh, Maru, Gujarat, Dekhan and Konkan, 5th month, Sam. 1953, and 12th month of Shaka 1918, Hindu, { <i>Sharad</i> , 10th month, A.H. 1314; <i>'Id-ul-Fitr</i> or <i>Ramazan 'Id</i> } Muhammadan.—VE-ADAR EMBOLISTIC Jewish month, } A.M. 5657. }
Fr.	5 2 2 23 22	202 1 1	Ramazan 'Id 2nd Day, Muhammadan.
Sat.	6 3 3 24 23	203 2 2	Vinayaki Chaturthi, Hindu.
S	7 4 4 25 24	204 3 3	
Mon.	8 5 5 26 25	205 4 4	
Tu.	9 6 6 27 26	206 5 5	PATA-HAM GAHAMBAR, Shahan and EATHREM GAHAMBAR, Kad. Parsi.
Wed.	10 7 7 28 27	207 6 6	
Th.	11 8 8 29 28	208 7 7	Durga Ashtami, Hindu.
Fr.	12 9 9 30 29	209 8 8	
Sat.	13 9 9 1 30	210 9 9	MINOM, 7th Malabar month, Cy. Pa. 1972.—CHAITRA, 12th month of Bengal, San. 1303.
S	14 10 10 2 1	211 10 10	MEHER, 7th Shahani, and ABAN, 8th Kad., Parsi month, A.Y. 1266.
Mon.	15 11 11 3 2	212 11 11	Amalaki Ekadashi, Hindu.
Tu.	16 12 12 4 3	213 12 12	Rang Dwadashi, Konkani and Pradosh, Hindu.—ARDIBEHESHT ROZ HAMKAR, Parsi.
Wed.	17 14 14 5 4	214 13 13	Urs at Matunga, Muhammadan.
Th.	18 30 15 6 5	215 14 14	Intashani Purnima or Holi and Chowmasa Shrawak, Hindu.—PURIM, Jewish Fast.
Fr.	19 1 1 7 6	216 15 15	Phalgun Vady, Gujarat, Dekhan and Konkan and Chaitra Vady, Maru, Hindu.—PURIM, 2nd Day, Jewish Feast.
Sat.	20 2 2 8 7	217 16 16	
S	21 3 3 9 8	218 17 17	Sankasti Chaturthi; Moonrise, 8h. 54m. P.M., Hindu.—JAMSHIDI NAUROZ, Parsi.
Mon.	22 4 4 10 9	219 18 18	ADAR ROZ HAMKAR, Parsi.
Tu.	23 5 5 11 10	220 19 19	Rang Panchami, Deshi, Hindu.—ABAN JASAN, Kad. Parsi.
Wed.	24 6 6 12 11	221 20 20	
Th.	25 7 7 13 12	222 21 21	Kala Ashtami, Hindu.
Fr.	26 8 8 14 13	223 22 22	
Sat.	27 9 9 15 14	224 23 23	
S	28 10 10 16 15	225 24 24	Papmochani Smart Ekadashi, Hindu.
Mon.	29 12 12 17 16	226 25 25	Papmochani Bhagwat Ekadashi, Hindu.—MEHERGAN JASAN, Shahan, Parsi.
Tu.	30 13 13 18 17	227 26 26	Pradosh, Hindu.—SEROSH ROZ HAMKAR, Parsi.
Wed.	31 13 13 19 18	228 27 27	Shivaratri, Hindu.

May.

Day of the Week.	Day of the Month.	CHRISTIAN.		HINDU.		PARSI.		Jewish.	
		Maru or Marvadi.	Gujarat, Dekhan & Konkan.	Malabar and Bengal.	Shahanshahi.	Kadmi or Naoroz.	Muhammadian.		
									{ Maru: <i>Vaishakh Vady 30th—Jyeshth</i> } Shaka....1819 Vady 30th { Gujarat, Dekhan & Konkan: <i>Chaitra</i> } Vady 30th— <i>Vaishakh Vady 30th</i> } Samvat...1953 Malabar: <i>Medam 20th—Eddavam 19th</i> Cy. Pa. ...1072 Bengal: <i>Baishakh 20th—Jyeshth 19th</i> ..Bl. San....1304 { Shahanshahi: <i>Adan 19th—Adar 19th.</i> } { Kadmi: <i>Adar 19th—Deh 19th, or</i> } A.Y. ....1266 { <i>Naoroz 259—289</i> } MUHAMMADAN: <i>Zil Ka'adah 28th—Zil Hijjah 28th</i> Hijra....1314 Fash.....1306 Shahur San...1297 JEWISH: <i>Nisan 29th—Iyar 29th</i> .....A.M.....5657
Sat.	1	15	30	20	19	259	28	29	Darsha Amavasya, Hindu.—ASHO FAROHAR or FARVARDIN JASAN, Kad. Parsi.
S	2	1	1	21	20	260	29	30	Vaishakh Shuddh. Maru, Gujarat, Dekhan and Konkan, 7th month, Sam. 1953, Hindu.—BEHRAM ROZ HAMKAR, Parsi.
Mon.	3	2	2	22	21	261	30	1	IYAR, 8th Jewish month, A.M. 5657.
Tu.	4	3	3	23	22	262	1	2	Parashram Jayanti, and Akshaya Tritiya, Hindu.— <i>Zil-Hijjah</i> , 12th month A.H. 1314, Muhammadan.
Wed.	5	3	3	24	23	263	2	3	Vinayaki Chaturthi, Hindu.
Th.	6	4	4	25	24	264	3	4	
Fr.	7	5	5	26	25	265	4	5	
Sat.	8	6	6	27	26	266	5	6	
S	9	7	7	28	27	267	6	7	Durga Ashtami, Hindu.—ASMONEAN DEDICATION OF THE TEMPLE, Jewish Feast.
Mon.	10	8	8	29	28	268	7	8	
Tu.	11	9	9	30	29	269	8	9	
Wed.	12	10	10	31	30	270	9	10	Mohini Smart Ekadashi, Hindu.— <i>Haj Day</i> , Muhammadan.
Th.	13	12	12	1	1	271	10	11	Mohini Bhagwat Ekadashi, Hindu.—EDDAVAM, 9th Malabar month, Cy. Pa. 1072.—JYESHT 2nd month, Bengal San. 1304.—ADAR, 9th Shahan., and DEH, 10th Kad. Parsi month, A.Y. 1266.— <i>Bakri Id</i> or <i>Id-i-Kurban</i> , Muhammadan.
Fr.	14	13	13	2	2	272	11	12	Pradosh, Hindu.
Sat.	15	14	14	3	3	273	12	13	Narasimh Jayanti, Hindu.—ARDIBEHST ROZ HAMKAR, Parsi.
S	16	30	15	4	4	274	13	14	Kurm Jayanti, Jatra at Dhakhij's Temple at Mahalakshmi and Vaishakhnandan ends, Hindu.— <i>Shaikh Amru's Mokharum Urs</i> at Mahim, Muhammadan.
Mon.	17	1	1	5	5	275	14	15	Vaishakh Vady, Gujarat, Dekhan and Konkan; Jyeshth Vady, Maru, Hindu.
Tu.	18	2	2	6	6	276	15	16	
Wed.	19	3	3	7	7	277	16	17	Sankashti Chaturthi; Moonrise 9h. 41m. P.M., Hindu.
Th.	20	4	4	8	8	278	17	18	<i>Shaikh Shah Urs</i> near the Jail, and <i>Baramia Sahib Urs</i> at Memon Wada, Muhammadan.
Fr.	21	5	5	9	9	279	18	19	ADARGAN JASAN, Shahan.; ADAR ROZ HAMKAR, Parsi.— <i>Id Gadir</i> , Muhammadan.
Sat.	22	6	6	10	10	280	19	20	
S	23	7	7	11	11	281	20	21	Kala Ashtami, Hindu.—ZARTHOSH'S DAY, Kad. Parsi.
Mon.	24	8	8	12	12	282	21	22	
Tu.	25	9	9	13	13	283	22	23	
Wed.	26	10	10	14	14	284	23	24	
Th.	27	11	11	15	15	285	24	25	Apara Ekadashi, Hindu.
Fr.	28	12	12	16	16	286	25	26	Pradosh, Hindu.—MEDIARAM GAHAMBAR, Kad. Parsi.
Sat.	29	13	13	17	17	287	26	27	Shivaratri, Hindu.—SEROSE ROZ HAMKAR, Parsi.
S	30	14	14	18	18	288	27	28	SAMUEL'S DEATH, Jewish Fast.
Mon.	31	15	30	19	19	289	28	29	Somavati Darsha and Bhaooka Amavasya and Jatra at Mahadeo Temple at Varil, Hindu.—ASHO FAROHAR or FARVARDIN JASAN, Shahan. Parsi.

September.

CHRISTIAN.	HINDU.			PARSI.					
Day of the Week.	Day of the Month.	Maru or Marvadi.	Gujarat, Dekhan & Konkani.	Malabar and Bengal.	Shahanshabhi.	Kadmi or Naorozi.	Muhammadian.	Jewish.	
									Maru: <i>Bhadrapad Shuddh</i> 5th— <i>Ashwin Shuddh</i> 4th Shaka ..1819 HINDU.. { Gujarat, Dekhan and Konkani: <i>Bhadrapad Shuddh</i> 5th— <i>Ashwin Shuddh</i> 4th. Samvat..1953 Malabar: <i>Chingam</i> 17th— <i>Kani</i> 15th Cy. Pa.1072-73 Bengal: <i>Bhadra</i> 17th— <i>Ashwin</i> 15th .. Bl. San..1304 PARSI.. { Shahanshabhi: <i>Aspandarmad</i> 22nd— <i>Fervardin</i> 16th A.Y ..1266-7 Kadmi: <i>Fervardin</i> 17th— <i>Ardebeshst</i> 16th, or <i>Naorozi</i> 17—46 MUHAMMADAN: <i>Rabi-ul-Akhr</i> 3rd.— <i>Rabi-ul-Jamad-ul-Awwal</i> 3rd..... Hijra .....1315

October.

CHRISTIAN.	HINDU	PARSI.	
Day of the Week.	Day of the Month. Maru or Marwadi. Gujarat, Dekhan & Konkani. Malabar and Bengal. Shahanshabhi.	Kadmi or Naoroz. Muhammadan. Jewish.	
			Maru: <i>Ashwin</i> Shuddh 5th— <i>Kartik</i> Shuddh 6th Shaka .. 1819 Gujarat, Dekhan and Konkani: <i>Ashwin</i> Shuddh 5th— <i>Kartik</i> Shuddh 6th .. Samvat 1953-4 Malabar: <i>Kani</i> 16th— <i>Tulam</i> 16th .. Cy. Pa. .. 1073 Bengal: <i>Ashwin</i> 16th— <i>Kartik</i> 16th .. Bl. San. .. 1304 Shahanshabhi: <i>Farvardin</i> 17th— <i>Ardebehesht</i> 17th A.Y. 1267 Kadmi: <i>Ardebehesht</i> 17th— <i>Khurdad</i> 17th, or <i>Naoroz</i> 17—77 MUHAMMADAN: <i>Jumad-ul-Awwal</i> 4th— <i>Jumad-ul-Akhir</i> 4th Hijra..... 1315 Fasli 1307 Shahur San. 1298 JEWISH: <i>Tisri</i> 5th— <i>Heshvan</i> 5th A.M. 5658
Fr.	5 6 16 17	47 4 5	ATISH BEHRAM SALGERI, Kad. and SEROSH ROZ HAMKAR, Parsi.
Sat.	2 7 7 17 18	48 5 6	Sarasvati Ayahan or Calling, Hindu.
S	3 8 8 18 19	49 6 7	{ Durga and Mahalakshmi Astami and Sarasvati Pujan or Worship, Hindu.—FARVARDIN JASAN, Shahan. Parsi.—FAST OF THE GOLDEN CALF, Jewish.
Mon.	4 9 9 19 20	50 7 8	Sarasvati-Balidan or Sacrifice, Hindu.—BEHRAM ROZ HAMKAR, Parsi.
Tu.	5 10 10 20 21	51 8 9	{ Sarasvati-Visarjan or Sending, Banddh Jayanti and Vijaya Dashami or Dasara, Hindu.—YOM KIPUR or FAST OF THE EXPIATION, Jewish.
Wed.	6 11 11 21 22	52 9 10	Pashankush Ekadashi, Hindu.—YOM KIPUR, 2nd day, Jewish Fast.
Th.	7 12 12 22 23	53 10 11	
Fr.	8 13 13 23 24	54 11 12	Pradosh, Hindu.
Sat.	9 14 14 24 25	55 12 13	Kojagari, Purnima Hindu.
S	10 30 15 25 26	56 13 14	Navanna Agrayana Purnima and Kartik-suan begins; Man-keshvar Jatra at Mazagon, Hindu.
Mon.	11 1 1 26 27	57 14 15	{ Ashwin Vady, Gujarat, Dekhan and Konkani; Kartik Vady, Maru, Hindu.—SUCCOTH or FEAST OF TABERNALES, Jewish.
Tu.	12 2 2 27 28	58 15 16	SUCCOTH, 2nd day, Jewish Feast.
Wed.	13 3 3 28 29	59 16 17	
Th.	14 4 4 29 30	60 17 18	Sankashti Chaturthi; Moonrise 8h. 3m. P.M., Hindu.— <i>Chiragan-i-Zindah Shah Madar</i> , Muhammadan.
Fr.	15 5 5 30 1	61 18 19	ARDIBEHESHT, 2nd Shaban., and KHURDAD, 3rd Kad. Parsi month, A.Y. 1267.
Sat.	16 6 6 1 2	62 19 20	TULAM, 2nd Malabar month, Cy. Pa. 1073—KARTIK, 7th month, Bengal San. 1304.
S	17 6 6 2 3	63 20 21	{ ARDIBEHESHT JASAN, Shahan., and ARDIBEHESHT ROZ HAMKAR, Parsi.—HOSANA RABA or last day of the FEAST OF TABERNALES, Jewish.
Mon.	18 7 7 3 4	64 21 22	Kala Ashtami, Hindu.—FEAST OF THE 8th DAY or PALMS, Jewish.
Tu.	19 8 8 4 5	65 22 23	SHIMAT TORA or REJOICING OF THE LAW, Jewish Feast
Wed.	20 9 9 5 6	66 23 24	KHURDAD JASAN, Kad, Parsi.
Th.	21 10 10 6 7	67 24 25	
Fr.	22 11 11 7 8	68 25 26	Rama Ekadashi and Vasu Dwadashi, Hindu.
Sat.	23 12 12 8 9	69 26 27	Dhana Tryodashi, Yam Dip-dan or Lamp Offering and Shani Pradosh, Hindu.—ADAR ROZ HAMKAR, Parsi.
S	24 13 13 9 10	70 27 28	Shivaratri, Hindu.
Mon.	25 14 14 10 11	71 28 29	{ Narak or Kali Chaturdashi, Tail-abhyang-snau or Oil bathing, Darsha and Somavati Amavasya Lakshmi Pujan, or Wealth Worship, Hindu.—MEDIOZARAM GAHAMBAR, Shahan., Parsi.
Tu.	26 1 1 11 12	72 29 30	{ Kartik Shuddh, Maru, Gujarat, Dekhan and Konkani, 1st month, Sam. 1954; and 8th month, Shaka 1819, Go-kridan Bali Pratipada, and Johar Padwa, Hindu.
Wed.	27 2 2 12 13	73 30 1	Yama-Dwitiya or Bhao Bij, Hindu.—HESHVAN, 2nd Jewish month, A.M. 5658.
Th.	28 3 3 13 14	74 1 2	<i>Jumad-ul-Akhir</i> , 6th month, A.H. 1315, Muhammadan.
Fr.	29 4 4 14 15	75 2 3	Vinayaki Chaturthi, Hindu.
Sat.	30 5 5 15 16	76 3 4	
S	31 6 6 16 17	77 4 5	ATISH BEHRAM SALGERI, Shahan., and SEROSH ROZ HAMKAR Parsi.

November.

CHRISTIAN.	HINDU.	PARSI.	
Day of the Week.	Day of the Month.	Day of the Month.	
	Marn or Marwadi.	Gujarat, Dekhan & Konkan.	
		Malabar and Bengal.	
		Shahanshahi.	
		Kadmi or Naoroz.	
		Muhammadian.	
		Jewish.	
			Marn: <i>Kartik Shuddh 7th—Marga-shirsh Shuddh 7th</i> Shaka.....1819
			Gujarat, Dekhan and Konkan: <i>Kartik Shuddh 7th—Margashirsh Shuddh 7th</i> Samvat ....1954
			Malabar: <i>Tulam 17th—Virchigam 16th</i> Cy. Pa. ..1073
			Bengal: <i>Kartik 17th—Margashirsh 16th</i> Bl. San ..1304
			Shahanshahi: <i>Ardibehesht 18th—Khurdad 17th</i> A.Y. 1267
			Kadmi: <i>Khurdad 18th—Tir 17th, or Naoroz 78—107</i>
			MUHAMMADAN: <i>Jumad-ul-Akhir 5th—Rajab 5th</i> Hijra.....1815
			..... Fasli .....1307
			..... ShahurSan.1298
			JEWISH: <i>Heshvan 6th—Kislev 5th</i> A.M. ....5668

Mon.	1	7	17	18	78	5	6	FAST OF ZEDEKIAH, Jewish.
Tu.	2	8	18	19	79	6	7	Durga Ashtami, Hindu.
Wed.	3	9	19	20	80	7	8	BEHRAM ROZ HAMKAR, Parsi.
Th.	4	10	20	21	81	8	9	
Fr.	5	11	21	22	82	9	10	Prabodhini Ekadashi, Fair at Alandi, near Poona, Hindu.
Sat.	6	12	22	23	83	10	11	Tulsi-Vivaha or marriage and end of Chaturmasya; Shani Pradosh, Hindu.
S	7	13	23	24	84	11	12	Vaikunth Chaturdashi, and Jatra at Nageshvar Temple at Avase, Hindu.— <i>Urs-i-Kadr-Wali</i> , Muhammadan.
Mon.	8	14	24	25	85	12	13	Tripuri Purnima, Hindu.
Tu.	9	30	15	25	86	13	14	Kartik snan ends, Hindu.
Wed.	10	1	26	27	87	14	15	Kartik Vady, Gujarat, Dekhan and Konkan; Margashirsh Vady, Maru, Hindu.
Th.	11	2	27	28	88	15	16	
Fr.	12	3	28	29	89	16	17	
Sat.	13	4	29	30	90	17	18	Sankashti Chaturthi; Moonrise 6h. 29m. P.M., Hindu.
S	14	5	30	1	91	18	19	End of Mahalaya Hindu.—KHURDAD, 3rd Shahan., and TIR, 4th Kad. Parsi month, A.Y. 1267.
Mon.	15	6	6	1	92	19	20	VIRCHIGAM, 3rd Malabar month, Cy. Pa. 1073.—MARGA-SHIRSH, 8th month of Bengal San. 1304.
Tu.	16	7	7	2	93	20	21	ARDIBEHESHT ROZ HAMKAR, Parsi.
Wed.	17	8	8	3	94	21	22	Kala Ashtami, Hindu.
Th.	18	9	9	4	95	22	23	
Fr.	19	10	10	5	96	23	24	KHURDAD JASAN, Shahan. Parsi.
Sat.	20	11	11	6	97	24	25	Utpati Ekadashi, and Jatra at Shankaracharya Swami's, Hindu.
S	21	12	12	7	98	25	26	
Mon.	22	13	13	8	99	26	27	Soma Pradosh and Shivaratri, Hindu.—ADAB ROZ HAMKAR, Parsi.
Tu.	23	14	14	9	100	27	28	
Wed.	24	15	30	10	101	28	29	Darsha Amavasya, and Fair at Navewadi, Agiary Lane, Hindu.
Th.	25	1	11	12	102	29	30	MEDIOSHAM GAHAMBAR, Kad. Parsi.
Fr.	26	2	2	13	103	1	1	Margashirsh Shuddh, Maru, Gujarat, Dekhan and Konkan, 2nd month, Sam. 1954, Hindu.
Sat.	27	3	3	13	104	2	2	TIR JASAN, Kad. Parsi.— <i>Rajab</i> , 7th month, A.H. 1315, and <i>Fatba-Id</i> , Muhammadan.—KISLEV, 3rd Jewish month, A.M. 5658.
S	28	5	5	14	105	3	3	
Mon.	29	6	6	15	106	4	4	Champa Shashti, Hindu.— <i>Fitra-ul-Id</i> , Muhammadan.
Tu.	30	7	7	16	107	5	5	SHEROSH ROZ HAMKAR, Parsi.

December.

CHRSTIAN.	HINDU.	PARSI.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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FALL OF RAIN AT (BYCULLA) BOMBAY. FROM 1830 TO 1895.

Years.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Total at Byculla.
1830 ..	....	20'98	32'46	10'16	7'78	....	....	71'36
1 ..	....	22'46	27'31	27'64	22'34	2'08	....	101'86
2 ..	....	13'63	48'05	4'65	7'11	0'65	....	74'09
3 ..	....	12'50	21'80	13'35	23'54	0'20	....	71'39
4 ..	....	14'16	21'83	18'05	12'55	3'88	....	70'47
5 ..	....	9'99	4'27	35'76	12'17	0'12	....	62'61
6 ..	....	21'36	24'53	37'11	4'69	....	....	87'99
7 ..	....	12'61	21'39	22'43	5'15	....	....	64'58
8 ..	....	28'70	5'70	7'34	5'04	....	....	50'78
9 ..	....	18'28	32'19	18'45	4'70	....	....	73'62
1840 ..	....	25'04	24'24	4'20	7'55	2'12	....	63'15
1 ..	....	25'27	21'21	20'35	1'27	3'21	....	71'31
2 ..	....	16'84	26'45	37'10	10'41	4'36	....	95'16
3 ..	....	9'33	22'49	18'20	9'00	0'25	....	59'27
4 ..	....	14'17	35'52	6'55	9'16	....	....	65'40
5 ..	....	19'70	20'44	6'56	8'03	....	....	54'73
6 ..	....	31'71	40'55	5'60	8'45	1'16	....	87'47
7 ..	....	35'47	16'80	8'92	5'80	0'32	....	67'31
8 ..	....	42'37	13'63	7'87	4'01	5'34	....	73'42
9 ..	....	22'52	51'68	13'66	29'65	1'07	....	11'88
1850 ..	....	17'69	19'13	6'39	4'56	3'38	....	51'15
1 ..	....	30'73	46'97	23'33	4'61	....	....	06'14
2 ..	....	24'75	24'84	10'51	15'21	0'12	....	75'46
3 ..	....	38'39	14'32	8'57	8'37	....	....	68'65
4 ..	....	19'28	35'95	3'90	13'61	1'75	....	74'49
5 ..	....	18'18	11'80	8'15	6'91	0'06	....	35'10
6 ..	0'66	25'46	26'94	9'17	8'85	....	....	71'08
7 ..	1'81	16'81	22'11	20'20	18'30	....	....	79'23
8 ..	1'35	15'28	22'64	9'50	12'53	....	....	61'90
9 ..	....	28'99	30'87	15'71	6'27	....	....	81'84
1860 ..	0'06	31'62	26'07	9'13	7'77	....	....	74'65
1 ..	0'17	27'74	38'69	36'35	3'13	....	....	106'08
2 ..	....	22'43	16'92	13'65	24'56	....	....	76'56
3 ..	0'12	31'44	26'89	13'35	8'53	....	....	80'33
4 ..	....	25'65	13'72	11'42	5'21	....	....	66'00
5 ..	....	14'13	16'47	39'11	3'75	....	....	73'46
6 ..	....	17'56	47'07	23'87	3'89	....	....	92'39
7 ..	....	11'04	35'89	15'13	8'09	3'42	....	73'67
8 ..	....	21'18	26'65	23'95	6'45	0'20	....	78'43
9 ..	0'04	29'56	28'93	28'67	24'97	3'22	....	115'39
1870 ..	0'22	24'25	29'14	11'07	11'12	5'26	....	81'06
1 ..	....	13'96	16'41	8'96	7'87	....	....	47'20
2 ..	....	31'70	28'89	10'62	16'40	....	....	87'61
3 ..	1'15	17'40	21'29	35'77	11'81	....	....	87'42
4 ..	....	21'04	46'50	11'24	14'78	....	....	93'56
5 ..	....	26'75	16'01	15'91	23'58	....	....	88'08
6 ..	....	13'53	27'34	11'94	6'12	....	....	58'93
7 ..	....	20'06	12'93	13'41	7'18	7'58	....	70'46
8 ..	....	25'14	48'59	20'03	18'80	8'67	1'37*	123'10
9 ..	4'04	20'89	16'06	25'23	6'64	0'55	....	73'41
1880 ..	....	17'52	21'27	4'50	26'02	1'66	....	77'23
1 ..	0'27	11'87	33'73	22'16	6'37	2'25	....	77'51
2 ..	....	32'76	10'73	22'9	10'83	0'49	....	77'71
3 ..	0'61	22'77	37'05	15'57	13'16	10'72	0'65	100'53
4 ..	....	13'55	28'78	17'81	17'84	2'19	....	80'17
5 ..	....	5'70	23'34	29'18	9'61	5'90	....	73'76
6 ..	1'23	39'04	36'73	8'29	5'55	3'09	0'50	94'43
7 ..	....	24'26	35'65	18'73	11'27	2'62	0'39	93'42
8 ..	....	18'51	24'99	11'49	3'56	0'69	1'74	160'98
9 ..	....	19'47	36'21	11'24	3'38	5'33	....	75'63
1890 ..	0'32	31'34	23'26	13'04	9'34	....	0'50	77'80
1 ..	....	17'00	48'68	5'17	25'32	0'98	....	97'15
2 ..	....	13'17	32'18	43'63	33'73	2'24	1'80	126'75
3 ..	3'84	29'24	22'46	17'89	7'69	....	....	81'12
4 ..	....	23'13	37'25	11'13	16'81	4'21	....	92'53
5 ..	....	20'93	21'17	18'06	14'60	4'10	....	578'86
6 ..	0'15	27'27	40'10	20'41	1'50	....	....	89'43

* November rain should not be included.

† 26 cents fell in March.

‡ 2'12 inches fell in January and 22 cents in February. § 10 Cents fell in January 1895.

NATIVE FESTIVALS, FASTS, AND OBSERVANCES FOR 1897.

HINDU FESTIVALS, &c.

THE Hindu festivals are so numerous, and the observances of them are so intricate, that it is often bewildering to endeavour to describe them. The writers of the Hindu legends have set such enormous merit on the observances of each of them, as to surpass all human comprehension, and unhesitatingly say that those observances themselves will secure heaven.

MAKAR SANKRANTI.—On this day (6th of Paus Vady) the sun enters the sign of "MAKAR"—a monster having the head and four legs of an antelope, and the body and tail of a fish corresponding to Capricorn. It occurs on the 1st of the solar month Magh. Great rejoicings are held among the Hindus, but particularly among the Brahmans, on the feast of Makar Sankranti. From this day, when the sun reaches the most southern, till the time of his arriving at the most northern, point of the Zodiac, is called Uttarayana, and the time from his leaving the northern sign "Karka" or Cancer till he again returns to Makar is called Dakshinayana. The days of Uttarayana are reckoned lucky, and those of Dakshinayana unlucky. During the days of Dakshinayana, it is said, the gates of heaven are shut, and in the Uttarayana they are open. For the good to die in the Uttarayana is considered more blessed, because they are said to get immediate entrance into heaven; but if they die in the Dakshinayana they have to wait outside the gates till the Uttarayana sets in. In Uttarayana, Munj—the ceremony of investing youths with the sacred triple thread—and marriages are celebrated. On the day of Makar Sankranti, just at the time of the sun's entrance into the sign, the Hindus go to the sea, accompanied by a Brahman priest, to bathe; there they rub their bodies with tila or sesamum seed, the favourite grain of the sun, and wash themselves in the manner prescribed in the Shastras. The Brahman then repeats certain incantations suited to the occasion, and closes the ceremony by receiving adoration and a present of money for himself. On their return home they invite Brahmans, present them with cups of bell-metal filled with tila seed, and with money, according to the ability of the Yajaman or worshipper; some present copper pots, new dhotars, umbrellas, &c., and the whole family receives benediction from them, which is done by the Brahmans repeating certain words, and throwing on their heads a few grains of red-coloured rice. After the performance of this ceremony, they go to take their meals, which consist of sweetmeats. They invite their friends and relations to dinner; and towards evening they wear new clothes, gold and other ornaments, and frequent the houses of their friends and relations, distributing tila seed mixed with sugar. At the time of putting the tila into the parties' hands they repeat these words: "Receive these tila seeds mixed with sugar, and be friendly with me throughout the year." All the praise and prayers offered this day are to the sun, and to no other god. The second day of Sankranti is named Kar and is generally celebrated by the women making small presents among those of their own sex.—*Vide 12th January.*

VASANT PANCHAMI, on the 5th of Magha Shuddh, seems to have been instituted in honour of the spring, which season is personified under the name of Vasanta, who is fabled as attending on Kama, the god of love.—*Vide 6th February.*

BATHSAPTAMI (from *Ratha*, a car; and *Saptami*, 7th day of the month) is the 7th of Magha Shuddh, and is dedicated to the worship of the sun. This day is the beginning of the Manvantara, or period embracing the reign of Manu, of which fourteen govern in succession during each *Kalpa*, or grand period of creation and destruction. The present age is the 7th Manvantara of this *Kalpa*; and at the commencement of this period a new sun is supposed to have mounted his chariot.—*Vide 9th February.*

MAHA SHIVARATRI.—A celebrated festival in honour of Shiva, held on the 14th of the Krishna-paksh of Magha, during which the Linga or Phallus is worshipped. Vady Chaturdashi, or the 29th of every month, is kept sacred by the votaries of Shiva, and especially by women, but Magh Vady Chaturdashi has obtained the peculiar epithet of Magh Shivaratri, or the great night of Shiva. The Hindu legends account for its celebrity among the rest of Shivaratris in the following manner:—In time immemorial, an archer of wicked and licentious habits went into a forest on this day to shoot deer. He spent the day in pursuit of game, but, on a sudden, night came on, and he was left at the mercy of wild beasts. When he found himself in such a condition, he had recourse to a Bel or Bilva tree* to secure himself from their attack. Having got into the tree, by way of relaxation, or to get a clearer view, he broke off all the branches that hung around and above his head, and flung them down: the twigs fell on a Linga of Shiva near the foot of the tree, and Shiva was so pleased and satisfied by this accidental worship, that he forthwith sent a viman or heavenly chariot, and took the hunter into Kailas, his own abode, with acclamations of joy. To commemorate the entrance of this archer into Kailas, the Hindus observe a fast this day and worship Shiva in hopes of obtaining a like reward. His votaries fast, and at night repair to the temples of Shiva accompanied by a Brahman priest, who performs puja by repeating certain incantations; first he pours water over the Linga and washes it, and then he decorates it with choice flowers. When this is done, the priest takes his sacred book wherein Shiva's thousand different names are written, and reads the names, and the Yajaman—the worshipper—flings a leaf of the Bilva or Bel over the top of the Linga at each name. This kind of puja is performed four different times, and thus no sleep is obtained the whole night. This is styled the puja of the four Prahars or watches. It commences at about 8 P.M. and ends at 5 A.M. The pagodas of Shiva are thronged by devotees. Some persons engage twelve Brahmans, others four, &c., according to the abilities of the Yajaman, to perform the puja. The Brahmans must be liberally paid for their labours. On this day there is a fair at Gharapuri or Elephanta.—*Vide 1st March.*

*The *Bgle marmelos*, a favourite tree of Shiva, which is held sacred among the Hindus.

HOLI or HUTASHANI (Sanskrit—**HOLIKA** or **PHALGUNOTSAHA**).—This most popular festival called also *Dola* or *Dolayatra*, or the swinging festival, is supposed by Sir W. Jones to relate to the vernal equinox, and to be similar to the Persian Naoroz. It commences fifteen days before the full moon of Phalgun, and its ceremonies are chiefly attended to in Konkan from Phalgun Shuddh 12 to Vady 1, and in Desh from Phalgun Shuddh 15 to Vady 5. It is held in honour of Krishna's sportive swinging. It is kept as a complete saturnalia. Red powders are daubed upon the image of the god, and thrown and squirted by his worshippers on each other, while females are insulted by exclamations and jests of the most ribald and impure description; persons are sent on bootless errands; and the dance of drunken devotees in commemoration of Krishna dancing with the Gopis, or female cowherds, crowns the scene. The wheaten cake which is placed on the pile lighted in every village at the close of the festival, on the 15th of Phalgun Shuddh, is called *Holi*, and the right of first offering it is considered as an honorary privilege. Neither the origin of this festival nor the obscene manner in which it is observed in Western India can be described. Nor is the observance of it confined to the lower classes of the native community—the highest join in it with the same zest as the lowest. This festival nominally continues from the new to the full moon; but only a few of the last days are practically and openly devoted to it. From one of the names of the month in which it occurs it is often called *Shinga*.—*Vide 16th to 23rd March*.

THE HINDU NEW YEAR (the first day, called *Gudi Padava*, or the flying of paper kites) is held on the new moon, 1st of Chaitra Shuddh. On the morning of this day a Hindu first rubs oil on his body and then bathes himself in warm water. A pole bearing a flag, and surmounted with a brass or copper vessel, is erected in front of the house. One such pole must be erected by each family, to represent the banner of Indra, the king of the gods, which, on this day, is also said to be raised in honour of him by the gods. What is done on earth is therefore in imitation of what is imagined to take place in the heaven of Indra. The leaves of the bitter Nim tree (*Melia azadirachta*) are then to be eaten, which is supposed to secure health to the body, because this tree is the offspring of the ambrosia of the gods. The almanac for the new year is next to be worshipped, and its predictions in regard to the year just commencing are to be heard from the Jyotishis. They tell whether there is to be abundance or a scarcity of rain; whether there will be unusual heat or cold; whether robberies, insurrections, &c., are to abound; whether unusual sickness is to prevail, &c., &c. Each individual on this day also learns what he is to expect during the year—whether health or sickness, prosperity or adversity, is to be his portion, &c. All this important information is not, of course, to be obtained without compensation. And not only are presents to be given to the Jyotishis, but the poor people are taught on this day to extend their liberality also to the Gurus and Brahmans. The day is to be celebrated by feasting. This is considered an auspicious day for commencing a building or engaging in any new undertaking.—*Vide 3rd April*.

RAM NAVAMI (from *Ram*, the 7th incarnation of Vishnu, and *Navami*, the 9th day of Chaitra Shuddh).—On this day, it is said, Ramachandra, the 7th incarnation of Vishnu, was born at Ayodhya or Oudh, about B.C. 1400. It is celebrated from the 1st of Chaitra Shuddh to the 9th. The object of the incarnation, it is said, was to effect the destruction of Ravan, the ten-headed tyrant of Lanka or Ceylon, which was at last done with the assistance of Hanuman, the chief of the monkey tribe. On the first day, the temples of Rama are white-washed, and illuminated in the evening, and the image of Rama is adorned with costly ornaments. In the evening the "Ramayana," or legendary history of Rama, is read in the temples, and in the night "Kirtan" is preached by the "Haridas" who describes the so-called morality and heroic actions of Rama. The red powder called *gulal* (composed of barley meal or rice paste, or the *Trapa natans*, dyed with *bakam* or sapan wood) is thrown about. Nauteshes are not omitted during the nights. In some temples Brahmans are fed with rich and substantial dinners for eight successive days; these days are called *Rama Navaratra*, or nine nights of Rama. Many Hindus, both male and female, go to the temples of Rama to hear the Kirtan and Purana. The last or principal day is Ramanavami, when, it is said, Rama became incarnate at noon. In honour of this incarnation, some Hindus fast the whole day. They get up in the morning, wash themselves, and put on rich clothes and ornaments, and repair to the temples of Rama at about nine o'clock. Every temple of Rama is well furnished on this day, and the images are decorated with precious ornaments and rich brocade. A Haridas is engaged to describe the birth and circumstances that attended his incarnation. He continues his discourse till twelve o'clock, when he brings a small image of Rama, nicely ornamented and well clad, and shows it to his audience, telling them that it is Rama who became incarnate; he then puts it into a small cradle prepared for the purpose. The assembly then throw themselves prostrate before the image and worship it. Great is the rejoicing and acclamation on this occasion; they fling gulal on each other; and with great mirth, at about one o'clock, they go home, to return to the temples in the evening. The feast of Ramanavami is more particularly observed by the votaries of Vishnu.—*Vide 11th April*.

VATA SAVITRI (SAVITRI VRATA).—A fast observed by women, who, on the 15th of Jyeshth Shuddh, worship the Indian fig-tree, to preserve them from widowhood.—*Vide 14th June*.

ASHADHI EKADASHI is the eleventh of the light-half or shuddh-paksh of the month Ashadh, and is dedicated to Vishnu. On this day, which refers to the summer solstice, commences the night of the god, during which the deity reposes for four months on the serpent Shesha.—*Vide 10th July*.

NAG PANCHAMI is sacred to certain demi-gods called *Nagas*, in the form of serpents, and is celebrated on the 5th of Shravan Shuddh. Ceremonies are performed on this day to ensure protection against the bites of snakes. The serpent Kali, said to have been slain by Krishna, is worshipped at the festival.—*Vide 3rd August*.

SHRAVANI (OR NARALI) PURNIMA.—On this day the stormy part of the rainy season is considered to be at an end, and coconuts are offered to the sea to gain its favour towards those who now begin to trust themselves to its mercy. It is held on the 15th Shravan Shukla.—*Vide 12th August*.

JANMA and GOKUL ASHTAMI (from *Janma*, birth, and *Ashtami*, 8th day of the dark-half of SHRAVAN).—Instituted in commemoration of the birth of Krishna as the son of Vasudeva, which

is said to have taken place at midnight in the city of Mathura, on the 8th of Shravan Krishna-paksh. Krishna is reckoned the 8th incarnation of Vishnu, in which, according to a large sect of Hindus, was manifested a greater portion of divinity than in any of the preceding ones. His mother's uncle, Kans, king of Mathura, who, it was predicted by Narada, would be slain by one of his own family, endeavoured to ensure the destruction of the infant god by placing guards over his pregnant niece, Devaki; but the child was preserved from this and other attempts of his relations, who had given directions for slaughtering all newly-born infants. This holiday is considered one of the greatest among the Hindus, and is observed by almost all the community; there are two sects among the followers of Krishna, and they solemnise the feast on different days. Those belonging to the one keep the eight days of the dark moon and those belonging to the other the day following—being the one on which he was removed to the house of Nanda, the cowherd, in Gokul or Vraja, from fear of his maternal uncle, who sought his destruction; and some even keep both days. The former fast on the day of Janma Ashtami and the latter on the day of Gokul Ashtami. Whichever day is kept, they fast the whole day, that is, abstain from their usual food, but they may eat Phalahar consisting of fruits and certain kinds of grain—rice and other grain being prohibited on this day. At night they bathe and worship an image of the infant Krishna, adorning it with tulsi or basil (*Ocimum sanctum*), a favourite plant of Vishnu, and other flowers, in the manner enjoined in the Shastras; and after midnight they eat their food. Next day a Brahman is called in to perform the puja, and afterwards he himself is worshipped and sent away loaded with dakshana and other presents. The holiday is thus observed among the people of the higher castes. On the day of Gokul Ashtami gavalis (or keepers of cattle) hold a great jubilee among themselves, as Krishna is said to have been bred up among their race. They join themselves into a company, and frequent the houses of the people who follow their profession, holding each other's hands and dancing in the street, repeating the word "Govinda," "Govinda," when they are honoured either by throwing curds over them or presenting them with curd. These people are called Gopals—protectors of cows. On the night of Janma Ashtami crowds of people, generally of the lower ranks, flock to the temple of Kandhoba, which is commonly known by the name of Matth. There they hire native music, and continue shouting and making a great noise. The Bhagat of Kandhoba, or the head of the temple, who is very often of the Shudra caste, and who is considered a supernatural being, at least at the time, with great solemnity and grave countenance, makes his way through the assembly accompanied by the playing of tom-toms and acclamations of joy from his disciples, and standing before the shrine of Kandhoba, offers prayers to the idol, which is richly decorated on the occasion. He is at first calm, but shortly affects to show signs of inspiration by the god. He begins to untie his *shendi*, or the tuft of hair on the crown of his head, and then slowly shakes his limbs. By degrees his whole frame quivers, and he throws his body into violent contortions, dancing and muttering strange, ambiguous, and wild sounds. He then takes his scourge, which is kept near the shrine, and scourges himself as if he were insane, and performs many other equally strange actions. No sooner does the assembly around see him thus, than, believing that the spirit of the god has entered into him, they burn incense before him and fall prostrate, and pray to him to be merciful to them. When he has received divine homage, he quietly takes his seat, but does not cease quaking and trembling. His disciples, who are always near him, then commence one after another to shake themselves and dance in the same way, and the spirit of the god is believed to enter them also. This day the great Bhagat can create new disciples, and give them the power of bringing the spirit of the god into their bodies. Sick persons, persons supposed to be possessed of devils, children, &c., are brought to the temple to receive the benediction of the Bhagat and his disciple; he rubs ashes on their foreheads, passes his hand over their heads, and gives them full assurance of speedy recovery from their sickness without taking any medicine. The poor patient with full confidence returns home, expecting the fulfilment of the Bhagat's promise. The Bhagat receives large presents on this occasion from his followers. He is held in great respect among the orthodox Hindus, and even among the people of other tribes. On the following morning the Bhagat collects his disciples in front of the temples, and orders a sufficient quantity of curds to be thrown over their heads to wet their whole bodies; then they all begin to dance in company, holding each other's hands, and occasionally throwing themselves on the ground and besmearing their bodies with mud, shouting as loud as they can. The Bhagat, in the meantime, with a scourge in his hand and with all pretended dignity, stands in the midst, and, looking in all directions with feigned solemnity, he lifts up his scourge, and putting it round the neck of one of his disciples as a token of his regard, draws him towards himself, when the disciple trembles a little, and then stands still, stretching his hands towards the sky, with his eyes closed. No sooner does he do so, then the Bhagat scourges him two or three times so adroitly that it gives him no pain, while to the eye of the spectator it appears a prodigy that he does not feel it. This is repeated with the whole body of his disciples, and when he ceases, sweetmeats are distributed among them and to the spectators. This terminates the feast of Gokul Ashtami among the people of the Shudra caste.—*Vide 20th and 21st August.*

PITHORI or PRACHI AMAVASYA (*Prachi*, eastern, and *Amavasya*, the conjunction of the Sun and Moon or the new moon day) is a festival observed at the new moon of the month Shravan, at which the 64 Yoginis, or female attendants of the goddess Durga, are worshipped, particularly by women, with the hope of obtaining issue. The 30th day of Shravan, or the last day of the dark-half of the moon, is termed "Prachi Avas." Prachi is commonly known among the people of the Konkan and Dekhan by the name of Pithori. Wealthy Banias and the other people of Gujarat go to Walkeshwar, in Bombay, on the previous evening, with their families, to remain in the Dharamsala during the night, and next morning bathe in the tank called by the natives Ban-ganga, *i.e.*, the Ganges produced by an arrow. They say when Ram visited this place and found that there was no pure water to drink, he pierced the ground with an arrow from his bow and thus brought the Ganges into existence. On the margin of the tank they perform *Shradhas*, or ceremonies for procuring the deliverance of their departed ancestors from the bhaloom of Yama, the king of the infernal regions—if they still remain at his court or in

his dominions. They afterwards repair to the temple of Walkeshwar and worship his image and then take their meals. The remaining part of the day is spent in amusements, but particularly gambling. Booths are erected in the locality of the temple, and furnished with all kinds of articles that please the fancy or delight the taste. Many Hindus on this occasion squander hundreds of rupees in hiring vehicles and buying toys and sweetmeats for their children. This holiday is not observed by the majority of the inhabitants of the Konkan and Dekhan. It is kept up chiefly by those women who lose their children in infancy. They fast on this day, and worship an image of Pethuri, adorning it with various kinds of fruits and flowers through the medium of a Brahman priest.—*Vide 27th August.*

GANESH CHATURTHI or CHAURTHI.—On this day was born Ganapati, or Ganesh, who is regarded as the god of wisdom, who removes obstacles, and is invoked at the commencement of all undertakings. The manner of his birth is differently told. One story relates that as the god Kartikavirya was created by Shiva without connubial assistance, in like manner Ganapati was formed by his consort Parvati from the turmeric and oil scraped from her body while bathing. The loss of his human head and the substitution of that of a female elephant with one tusk are also variously explained. By some, his head is said to have been cut off by Shiva when he endeavoured to prevent the god from entering the chamber of Parvati when performing her ablutions. According to others, it was reduced to ashes by a glance from the eyes of Shani, when all the gods went to look at the newly-born child, and its place supplied by that of the animal first found, which happened to be an elephant. Clay images of this deity are formed, and after having been worshipped, mostly for two days, or for nine or ten days, are thrown into the water. The Chinchwad (properly Deva) man-god, who resides at the village of that name near Poona, is supposed to be an incarnation of this god, who granted to a holy Gosavi, or ascetic, named Moroba, who lived in the time of Sivaji, and had won his favour, that he would continue in human shape in his family for seven generations; and though Dharmadhar, the seventh in descent from Moroba, died without issue, the deceit is perpetuated by the Brahmans from self-interest.* It is commonly said among the Hindus that the Shastra enjoins on its followers the worship of Mrittika (earth) in the following forms three times a year: The first of them is Nag-panchami, on which day a snake of clay is made and worshipped; the second is Gokul Ashtami, when a clay image of the infant Krishna is made and worshipped; and the third and last is Ganesh Chaturthi, on which day a clay image of Ganesh is worshipped. This being the last day of the worship of Mrittika, it is observed with greater pomp and more ceremonies, conviviality, and music than the other two. The image worshipped on this occasion has four hands and an elephant's head. The mouse, being Ganapati's favourite vehicle, is sometimes placed beside his image, richly saddled and bridled. The image of Ganapati is either made in the house or purchased from an artist; it is gilt with the finest gold, and painted with superior and variegated colours; and much labour and ingenuity are bestowed on it by some to render it elegant and attractive, according to the taste and pecuniary means of the worshipper. The 4th of Bhadrapad Shuddh is the period appointed for the celebration of this feast in honour of his birth. On the previous day the worshipper cleans and whitewashes his house, and furnishes it with all sorts of costly furniture that he can procure. The profusion of light is the first thing that would attract the eye. On the following morning, i.e., on the day of Ganesh Chaturthi, they bring the image home (if it is bought) with great display accompanied by native music, and with all the honours of a god. A place where his godship is to be seated is prepared, either in the form of a covered shrine or open space, which is adorned with fruits and flowers strewn round it, and twigs and trees hung over it in clusters, after which commences the business of the officiating priest. He sits near the master of the house and begins consecrating the idol by reciting incantations or mantras from his book, and throwing over it red-coloured rice. After performing many consecrative ceremonies, he pretends to bring the god into the image. Being installed, the devotee places before him Naivedya (food), which consists of sweetmeats, and invokes the god to partake of the offering. Afterwards he falls before him and prays him to be gracious to him and his family. By the generosity of the people Ganapati is kept one day and a half; but by some five or ten days, according to wealth and wish of the proprietor. A discourse is delivered in commemoration of his exploits by a Haridas in his presence, at which friends and relatives are invited to attend. A large party of Brahmans are entertained at a sumptuous dinner in honour of Ganesh, and then dismissed with the usual dakshina. On the last day preparations for his departure are made. Evening is the time appointed for parting, when the master of the house performs Uttarpuja through the priest, who takes away the pretended divinity with which the image was invested by repeating certain mantras. Flowers, fruits, and sweetmeats are offered to the idol; arti, that is, lighted wicks, are moved before him, accompanied with music and hymns, and he is invoked to bless the owner of his family and remove any calamity that may befall them throughout the year. Afterwards the Brahmans are presented with dakshina and the image is seated in a palanquin or ark expressly made for the purpose, adorned with fresh flowers, and carried to the sea or a tank in procession, which consists of the master of the house, his children, and relatives, attired for the occasion. When they reach the place, they take out the image and commit it to the water, with expressions of regret for its absence till the next year. There is a legend that one day Ganapati while riding on his favourite mouse, had a fall, at which the moon laughed. Enraged at such an insult, the god of prudence cursed the moon and all who should look at her; but afterwards amended the matter by restricting any from looking at her on his birthday. Thus, on the day of Ganesh Chaturthi the Hindus are prohibited by the Shastra from looking at the moon, and are afraid to look at it this evening lest they should incur any calamity during the year; and if by any accident they happen to see it, they try to provoke their neighbours to revile them, and comfort themselves with the idea that the calamities incurred will be all comprehended in that abuse, and removed by it.—*Vide 31st August.*

RUSHI PANCHAMI.—The day following Ganesh Chaturthi is observed in honour of the seven Rushis or sages, who are supposed to be the seven bright stars in the Great Bear. It is specially observed by females, who are strictly prohibited from eating anything but articles produced by manual labour.—*Vide 1st September.*

GAURI-AVAHAN (*Gauri*, a virgin, one of the names of the goddess Parvati, and *Avahan*, invocation).—This festival occurs about two days after the last, or on the 6th or 7th Bhadrpad. Parvati, the wife of Shiva, is worshipped as a tender maiden on the day when the moon is in the asterism Jyeshtha, and the worship is called Gauri-pujana. It is specially observed by females. Cakes are made in the shape of pebbles and eaten at night. Servants keep it up with songs, which they rehearse at night two months before the holiday. It lasts for three days.—*Vide 3rd, 4th and 5th September.*

WAMAN DWADASHI (from *Waman*, a dwarf, and *Dwadashi*, 12th day of the Paksh) is a festival held on the 12th of Bhadrpad Shuddh in commemoration of the 5th incarnation of Vishnu in the shape of a dwarf to prevent Bali from obtaining dominion over the three worlds through the effects of his religious austerities. Bali promised the dwarf, at his own request, to grant him as much land as he could compass at three steps. On the ratification of this promise, the first two strides of the incarnate deity are said to have embraced the heaven and earth. There being now no place for him to put down his foot for the third time, Bali magnanimously told him to put it on his head, which the dwarf having done, crushed him down to Patal, the dominion of which was conceded to the monarch.—*Vide 7th September.*

ANANT CHATURDASHI is kept on the 14th of Bhadrpad Shuddh in honour of the god Anant. An Anant Dora, as it is called, made of gold lace and silk so formed as to be tied round the elbow, is bought and worshipped. This day is not much observed.—*Vide 9th September.*

PITRI PAKSH (*Pitri*, paternal ancestors), which lasts from the beginning of the Krishna-paksh of the lunar month Bhadrpad to the last day of it, or the end of *Tula Sankramana*, Sun's passing through Libra, on or about 15th November, is sacred to the Pitras or progenitors of mankind, to whose heaven the souls of the deceased ascend after the celebration of funeral rites, which are considered particularly proper during this season. Offerings of fire and water are made to the manes.—*Vide 11th September to 14th November.*

DASARA (*Dashaha*, ten days).—This festival is held on the 10th of Ashwin Shuddh. It is called Durga Puja or Durgotsava, and is supposed to relate to the autumnal equinox. On this day, in commemoration of the victory of Devi, the wife of Shiva, over the buffalo-headed demon Maheshasur, her image, after having been worshipped for nine days, is thrown into the water. On this day also Rama marched against Rawan, the demon-king of Ceylon, on which account the Marathas seem to have selected it as a proper period for commencing their plundering excursions. Early in the morning, the Hindus, having washed themselves, perform the puja of their household gods in conjunction with that of all their shastrical grunths or religious books, Marathas and Kshatriyas, or those who consider themselves of the military race, worship the implements of war, and ask protection of them throughout the year, under a conception that to the propitiousness of the sword they owe every prosperity. At noon they take dinner in company with their relatives. In the afternoon they go to the temples in procession with friends, relatives, and children. At Bombay, Mambadevi and Bhuleswar are the principal scenes. Both of these places are thronged by Hindus, bearing each in his hand flowers and a branch of the *Apta* or *Palas* tree (*Butea frondosa*), which is regarded as representing *sona* (gold) and is held highly sacred and indispensable in commemorating this day. On entering the temple, they offer the *sona* and flowers to the image, accompanied with a prayer. They also give dakshina to the Brahmins. On returning home they visit their friends and relatives, present them with a leaf or two of the imaginary gold, concluding with an embrace, and receive similar treatment in return. The vicinity or front of the temple is surrounded by the vendors of *sona*, who range themselves with baskets full of branches in bundles. At night an illumination is made. This day is considered by the Hindus most auspicious for sending their children to school. The nine preceding days of the Dasara are called *navaratra*, a compound word for 'nine nights.' During these days the devotees of Durga engage a Brahman to read hymns before her image, in which her exploits are extolled and her rewards to her votaries described. On the ninth day at every temple of Durga Havan or sacred fire is created, and fed with rice and clarified butter and adored by repeating certain mantras. It is customary among the Bania women to keep up a dance during these nine nights, called Garba, which is accompanied with religious songs. The celebration of the Dasara is also said to owe its traditional origin to the Pandavas, the five sons of Pandu having selected this day, after completing their exile of twelve years, as an auspicious one for making preparations for the tremendous war with their paternal cousins, the Kauravas, of which the Mahabharat gives an account, occupying the whole volume. The Hindus decorate their horses with flowers this day, putting garlands of flowers round their necks. It is said that Parth, the most invincible of the five Pandavas, who was pre-eminently skilled in the art of chariot-fighting and had a peculiar fondness for horses, from their being great auxiliaries in battle, washed his favourite milk-white horses, put garlands of flowers round their necks, and patted them with his own hand in token of fondness and approbation. Owing to this legend, it seems, the decorating of horses with flowers on this day is observed.—*Vide 5th October.*

DIVALI (*Dipa*, a lamp, and *Avali*, a row), "the feast of lamps," is a festival on the new moon of *Kartik*, celebrated in honour of the goddess Kali, or Bhawani, who was formerly propitiated by human sacrifices, and of Vishnu's victory over the demon Naraka. The festival, however, seems to be more peculiarly consecrated to Lakshmi, or the goddess of prosperity. The feast begins on the 13th day of Ashwin Vad, termed Dhanatrayodashi (from *Dhan*, wealth; *Trayodashi*, 13th), and saukars now count their stores and perform puja to their wealth. It is celebrated for a period of five days, during which houses are cleaned, whitewashed, and illuminated; a quadrangular floor called Ranguli is made in front of the house and painted with different coloured powders. Gambling is vigorously carried on, and is the chief recreation of the feast. All the treasure in the houses is collected and worshipped under the name of Lakshmi, the goddess of wealth; a light is made and dedicated to Yama,

the god of the infernal regions; and every preparation made for the succeeding morning. Fireworks, crackers, spouters, &c., are displayed. The 14th is Narak Chaturdashi (*Narak*, hell; *Chaturdashi*, 14th), on which Vishnu is fabled to have killed Narakasur, a giant, and entered his city early in the morning, when the people illuminated the city and received him with great joy and acclamation; and the women, having adorned themselves, went before him with lighted lamps. The Hindus keep this day to commemorate this great conquest. They get up early in the morning, fill the house with lights, rub their bodies with perfumed ointment, and bathe themselves with hot water. No member of the family is left unbathed, new clothes and ornaments are put on, and the children are decorated. This done, the mistress of the house performs a sort of ceremony called *Arthi*, placing wicks either in silver or brass dishes, symbolical of the removal of all their difficulties, and of a happy year, when each male member makes her a present of money. Sweetmeats are distributed and friends are invited to dinner. The 30th, Amavasya, or the last day of the moon, is the day of Sarasvati, the goddess of learning, the same as Lakshmi, the goddess of wealth. It is known by the name of Vahipujan, or the worship of the shop records. This day the Vikramaditya Samvat year ends. All the merchants close their accounts this evening. New journals, ledgers, and day-books are brought and worshipped through a Brahman priest; new entries are made in the account-books; writers are sent to different shops with money to credit in their names on this auspicious evening; Sarasvati is invoked to render the following year prosperous, and to be with them throughout it; then the Brahmans are sufficiently paid for their labours, and the servants receive a present of money according to their rank. This day is celebrated by all classes of people—Banias, Parsis, Muhammadans, &c.—*Vide 25th October*.

BALI PRATIPADA.—The first day of Kartik Shuddh is the day of King Bali, when he was sent to Patal, or the lower regions, by Vishnu, for his great merit. The Hindus rise very early in the morning, prepare lights, clean their houses, wash their bodies, and fill a basket with all the rags and rubbish in the house, put a lighted lamp over it, and throw it outside of the house repeating the words—"Let all misery and trouble go and the kingdom of Bali come." After ablutions, the women make an image of Bali Raja and worship it, and presents are given to the Brahmans and other mendicants.—*Vide 26th October*.

BHAU BIJA.—The 2nd day of Kartik Shuddh is Yama Dwitīya, which is commonly known by the name of Bhaubij, and in Bengal as Bhadriddwitiya. The following passage from the Bhavishya Purana accounts for its observance:—"O Yudhishtira, on the second day of the waxing moon in the month of Kartika Yama was once respectfully treated with presents and entertained at her house by his sister Yamuna, therefore is that day celebrated in the three regions as the second day of Yama. On that day, therefore, O Partha, men should not eat in their own houses. Carefully should they eat, for the improvement of vigour, from the hands of their sisters, and offer them becoming presents." The Hindus must go to their sisters' houses and take their meals with them, and make them a present of money or gold ornaments, and thus please the king, who, they imagine, will save them from the punishment of their sins.—*Vide 27th October*.

KARTIKI EKADASHI is the eleventh day of the light-half of the month Kartik, and is celebrated in honour of Vishnu. On this day the god is supposed to rise from his slumber of four months—a fable which has reference to the sun being at the winter solstice.—*Vide 5th November*.

KARTIKI PURNIMA is the full moon of the month Kartik. On the fifteenth of this month as well as of Magh, Ashadh, and Vaishakh, which days are called "Dhanumasya Kuru," gifts to Brahmans are considered indispensably necessary. Shiva is said to have gained his victory at this season over the monster "Tripurasura," the demon of the three cities. This demon is said to have become so powerful that he defeated almost all the gods and drove them out of their habitations, when they went to Kailas, the abode of Shiva, and represented to him their grievances. Shiva assured them that the evil would soon be removed, and sent them back to their homes. He made a car of the earth, the wheels of which were the sun and the moon; Brahma was chosen his charioteer, the mountain Himalaya formed his bow, and Walsuki, the king-serpent, his bowstring; Vishnu himself became his quiver. Thus equipped, Shiva rode out, and, after a struggle, destroyed the mighty giant. To perpetuate the memory of this event, the Hindu women get up in the morning about two o'clock, wash themselves in cold water, repair to the temple of Shiva, and worship his image. Afterwards they return home and present a Brahman with a lighted lamp, made either of silver, copper, or brass, according to their ability, along with some fruits and dakshina—a present in hard cash; this is called *Dipdan*, or present of a lamp. In the evening an illumination is made in the temples of Shiva, and a pillar of stone is built in front of each of them for this special occasion. A great fair is held in Bombay at Walkeshwar, and kept up for three days. The Hindus, both rich and poor, Brahmans and Shudras, go there to worship the image of Shiva, and buy sweetmeats and toys for their children. Some of the wealthy Hindus remain there with their families for three or four days in the Dharamsalas or inns built by them; but the poor return the same evening. During these days hundreds of rupees are uselessly spent in hiring conveyances and purchasing sweetmeats and toys.—*Vide 8th November*.

CHAMPA SHASTHI is held sacred to Khandoba on the 6th of Margasirsh Shuddh. Fairs are held wherever there is a shrine of that idol. At Jejuri, in the Dekhan, between Saswad (Sassoor) and Satara, a great meeting from distant places annually takes place, where hook swinging is used to be practised. *Bhandar*, a mixture of powdered turmeric and another substance, and *Champa* flowers are held sacred on this day. Pretended exorcists keep shouting "Elkot," and give *bhandar*, as of supernatural efficacy, to their followers. The devotees of Khandoba are prevented from eating brinjals previous to this day.—*Vide 29th November*.

DATTA JAYANTI is held as the anniversary of the birth of Datta, on the 15th of Margasirsh Shuddh. At night a Haridas preaches Kirtan, narrating the traditional circumstances of the birth of his godship.—*Vide 8th December*.

HINDU BIRTH CEREMONIES.

Different ceremonies are prescribed by the Shastras to be observed at the period of conception and in the different stages of pregnancy. "Jat-Karan" is to be performed at the birth of the infant, and consists in giving it a drop of honey out of a golden spoon before dividing the navel-string. When a father first sees his son, he is required to take a piece of gold in his hand, offer a sacrifice to Brahma, and smear the forehead of the child with *ghî* left on his fingers on finishing the sacrifice. A string of seven or nine threads and five blades of *Darbha* grass is to be bound by the father round the child's wrist. Other rites are to be observed on naming the child twelve days after birth—on bringing him outside of the house when three months old—on feeding him with the hand at six months—and, if a male, on shaving his head at the age of three years.

HINDU MARRIAGE CEREMONIES.

Among the Brahmans the male may be married at any time after the "Munja" or investiture with the sacred thread, which is done within the age of eight years, and among other two castes, Kshatriyas and Vaishyas, within the age of sixteen. The female should not be ten years old, and her age must be less than that of her husband; and she should be married before the appearance of the signs of puberty. The Shastras mention eight kinds of marriage, but one only is observed by the higher castes, named "Bramho," when the charges are severally incurred by the fathers of the parties. The principal marriage ceremonies among the Brahmans are Vag-dan or betrothment; the *agnipatrika*, or writing, by the Joshi or astrologer, of the names of the parties, and the day and hour at which the wedding is to take place; the *saptapadi*, or walking round a fire three times, each time seven steps, and tying together the garments of the parties, and the "*hom*," or burnt-offering, after which the contract is indissoluble. The girl is given away by her father in his own house, in which it is usual for her to remain till the appearance of the signs of puberty, after which she proceeds to the residence of her father-in-law, where her husband also resides, or to that of the latter, should it be otherwise. Particular months and junctions of the planets are prescribed for the celebration of marriages in different castes; also the same castes in different provinces have their peculiar ceremonies. *Phalashobhana* is the performance of certain ceremonies on the occurrence of the first menstuous symptoms.

HINDU DEATH CEREMONIES.

On the death of a man the performance of his funeral obsequies (*Kriyas*) and of the monthly and annual purificatory ceremonies devolves on his heir. The principal times for performing "Shradh" are eleven days after death; secondly, every month; and thirdly, on the anniversary of the death. Brahmans are only unclean for ten days after the death of a relation, the military class for twelve, the mercantile for fifteen, but Shudras for thirty. Among the Hindus generally the body of the deceased is burnt, but that of an infant under two years of age is buried. The "Shradh" consists in the offering of rice, flowers, water, &c., to the deceased and to his manes, in order to enable his soul to ascend to the heaven of the Pitras, or great progenitors of the human race.

MUHAMMADAN FESTIVALS, &c.

MIRAJ-I-MUHAMMAD.—In commemoration of the alleged ascension of Muhammad, when the angel Gabriel mounted him on Burrak and conveyed him to heaven. The ascent is referred to in the 17th Sura of the Koran. It is held on the 26th of Rajab, though Katib-ul-Wakidi says the Miraj happened on the 17th Ramazan.—*Vide 1st January, and 21st December.*

SHAB-I-BARAT, or 'Night of Record,' is one of the three lesser 'Ids, and is held on the 15th Sha'aban, when they say the actions of men for the ensuing year are recorded. It is passed in mirth with illuminations and fireworks. The whole night should be spent in reading the Koran and a fast observed next day.—*Vide 19th January.*

RAMAZAN-KA-ROZAH.—This Muhammadan fast commences from the morning after the new moon of Ramazan is first observed, and is kept each day throughout the month of this name from 4 A.M., or when the first streak of light borders the eastern horizon, till the stars are clearly discerned in the heavens. During the whole period (*vide 16th February to 16th March*) not the slightest particle of food, not a single drop of water or any other liquid, should pass the lips. Each day during the fast is passed in occasional prayers, besides the usual *namaz*, and in reading the Koran or the lives of the prophets. The fast is first broken by a cooling draught, called Dandhi, the same which is used in fevers. It is composed of the seeds of lettuce, cucumber, and melon with coriander, well pounded, and afterwards diluted with cold water, rose-water, sugar, syrup of pomegranate, and kurat are also added; the whole preparation is made in the zenana, and then drunk by basinsfuls by all true Rozedhars. Plain boiled rice with dahi (sour curd) and sugar forms the first morning's repast of the 'Id; and dried dates are eaten with it, in remembrance of the prophet's family, whose greatest luxury was supposed to be the dates of Arabia. On the 21st and 22nd the Shiahs celebrate the night of Ali, the nephew and adopted son of Muhammad, who is said to have died on one of these two nights. They perambulate the streets, carrying a *tabut* and beating their breasts. The night of the 27th is called *Lailat-ul-Kadr*, or 'night of power,' because it is said the Koran descended from heaven on that night. It should be observed as a vigil. On this night the Ghair Mahdis, or the Pathan sect, who assert that the 12th Imam, Mahdi, has come and gone, used to have encounters with the Sunnis and Shiahs, and those killed were supposed to be rewarded as martyrs.—*Vide 23rd and 24th February and 1st March.*

'ID-UL-FITR.—"The festival of breaking fast," called also *Ramazan-Id*, and "the feast of alms," is celebrated on the first Shavval. On this day Muhammadans are required to bathe, put on new clothes, apply antimony to the eyes, and perfume themselves; then distribute the *fitr* or *sadaqah*, which is 2½ seers of wheat, dates, or any grain used for food, given to the poor or religious mendicants. All then proceed to the 'Idgah, repeating "God is great. There is no God but God." The Mulla ascends the *mimbar* or pulpit, and after a short thanksgiving reads the *Khutbah* or Friday sermon. He then descends to the lowest step (which with the Shiahs is the third, but the fourth with the Sunnis) and recounts the virtues of the

king, and prays for him. Then a general prayer is made, and the congregation rise with a shout of *Din!*—"Faith!" and fire of muskets. The evening is spent in rejoicing and merriment. In every house the same dainties are provided; every amusement that can be thought of is indulged in; the nautch women in the apartments of the men and the *domini* (a class of singers who exhibit before females only) in those of the women are in great request on the last day of Ramazan, when the matron of the mansion sits in state to receive nazars from inferiors and to grant favours to others.—*Vide 5th and 6th March.*

CHARAGHAN-I-BANDAH NAWAZ.—A festival on the 16th of *Zil Ka'adah* is held in honour of a saint called Bandah Nawaz, "the slave-cherisher," and "Gizu daraz," "the long-ringed," whose shrine is at Gulburga, in the Nizam's territories.—*Vide 19th April.*

BAKRI 'ID, or 'ID-I-KURBAN (Ar. *Bakar*, 'a bull'; *Kurban*, 'a sacrifice').—This is a feast held on the 10th *Zil Hijjah*, in honour, it is said, of Abraham's intending to offer up Ismail, who, they aver, was chosen as the offering to the Almighty, and not Is-hak, grounding their assertions on traditions which they deem conclusive evidence on the subject. The offering thus made is annually commemorated by the sacrifice of animals, such as camels, cows, sheep, goats, kids, or lambs, according to each person's means, which answer the double purpose of honouring the memory of Abraham and Ishmael and as food. The followers of Muhammad believe that the entrance to paradise is guarded by a bridge, Pul-i-Sirat, as narrow as a scythe, affording a precarious and unstable footing. To enable them, therefore, to pass without danger, they believe that the animals they have sacrificed at the 'Id will be present to lend their aid in helping them over with lightning celerity. This festival, called by the Arabs '*Id-ul-Zoha*,' 'day of sacrifice,' and the '*Id-ul-Fitr*,' are the two great festivals of the Moslem. In A.H. 1 Muhammad kept the Ashur or Jewish fast of the Atonement on the 10th day of the 7th month, but next year, his relations with the Jews being altered, he substituted for it the '*Id-ul-Zoha*,' grounded on the ceremonies then current at Makkah, and on the 12th of *Zil Hijjah* he sacrificed two fatted sucking kids with budding horns—the one for his followers and the other for himself and his family (see Leviticus xvi.).—*Vide 18th May.*

MUHARRAM (Ar. *Muharram*, 'most sacred').—A celebrated mourning held annually in remembrance of the first alleged martyrs of the Shiah Musalmans, Hasan and Husain, from whom the whole race of Sayads are descended. Abu Muhammad al Hasan and Husain were the two sons of 'Ali bin Abi Taleb, the cousin, and Fatimah, the daughter of Muhammad; and after the murder of their father, A.H. 40, at Kufah by the contrivances of the Kaliph Yazid, the son of Mu'awiyeh, they with their families removed from Shawn, or Kufah, the capital, to Medina. The elder, Hasan, voluntarily abdicated to avoid embroiling the State any longer in civil wars; but shortly afterwards he was poisoned by Yazid, the son of Mu'awiyeh, at Medina, A.H. 49. Abu 'Abdallah Mu'awiyeh bin Abi Sufyan, the first of the Omniads, then began to rule, A.D. 661, and was succeeded by his son Yazid (A.D. 679-683); but after several years the people of Shawn, being tired of king Yazid's tyrannical rule, invited Husain to return to the capital and assume his lawful right as Imam (leader of the faithful). Before accepting this invitation, Husain sent Moslem, his cousin, as a messenger, to report the true state of affairs to him; and on Husain's arrival with his two sons at Shawn, he was murdered, with all his retinue, at Karbala, in Turkish Arabia, on the 10th day of the Arab month Muharram, A.H. 61 (9th October A.D. 680). Zain-ul-Abidin, the eldest son of Husain, alone escaped. This forms the subject of the ten days' walling during the Muharram. The Muhammadans are divided into two distinct sects, called the Shiahs and the Sunnis; the former regard 'Ali and his descendants, Hasan, Husain, Zain-ul-Abidin, Muhammad Baqir, Jafar Sadik, and Ismail bin Jafar Sadik, as the lawful leaders after Muhammad; and the latter the Kaliphas, as Abubakar, Omar, Osman, and 'Ali—hence quarrels, animosities, and dislikes are hoarded up to be avenged during the Muharram. The festival begins when the new moon of the first month (Muharram) becomes visible. Including the *Ziyarat*, or "visiting the grave," it lasts till the 12th; but the fast is only for 10 days, and is hence called *Ashura*, from the Arabic word signifying ten. Houses are appropriated for the mourning ceremonies and called *Ashur Khana*, 'ten-day house';—*Taziya Khana*, 'house of lamentation';—and *Astana*, threshold or *fakir's residence*. The mourning assemblies of the rich are held morning and evening in the Imambaras during the Muharram, when the head priest or preacher recites a subject for each day's service, from the various books descriptive of the life and sufferings of Hasan and Husain. The *Marsiah*, a poetical composition embracing the whole of the subject commemorated, is chanted; the names of their lawful leaders are recounted with blessings, and that of the usurpers, the Kaliphas, with curses. *Taziya* (a term signifying grief, applied to a representation of the mausoleum erected over the remains of Imam Husain at Karbala) made of ivory, ebony, sandalwood, cedar, and sometimes wrought in silver filigree,—and indeed of every variety of material, from pure silver to bamboo and paper, according to the rank and wealth of the party,—are exhibited and conveyed in procession through the streets. The moment the new moon is seen, a spade is struck into the earth: this is called *kodah marnu*, and at this spot a pit is dug two or three days afterwards, in which a bonfire, called *altanwah*, is kindled. At night men dance round the fires, fencing with swords and springing through the flames, crying Ya 'Ali! Sha Hasan! Sha Husain! Dulha! "bridegroom," &c.

On the night of the 7th, a representation of *Burak*, the horse or mule on which Muhammad is said to have ascended to heaven, is brought out. On the 10th the bier, called *tabut* or *taziyah*, is carried in procession. Before this incense is burned and other rites are performed. The tabuts, it is said, are peculiar to India. They are not built by the inhabitants of Persia and Arabia. Many Muhammadans regard them with strong disapprobation, but in Bombay the larger portion of them unite in building them. These are taken out, and accompanied with music, carried in procession through the Bhandi Bazaar from midnight of the ninth until three o'clock of the morning of the tenth day, and again from two till six o'clock on the afternoon of the same day, on their way to the beach in Mody Bay, where the greater number of the tabuts, after being stripped of whatever is of value, are cast into the sea. The Indian Shiah Muhammadans, who do not unite in building the tabuts, are accustomed to go upon this occasion to the mosque for five successive evenings to listen to the account of the

death of Husain. On the morning of the 10th of Muharram they re-sort to the open court of the Imambara. A *Mulla* reads the story of the martyrdom, and as he becomes eloquent, the auditors beat their bared breasts and weep aloud, every now and then giving utterance to cries of lamentation—"Wail! Wail! Husain kushitashud!" A kind of ring is meanwhile cleared among the devotees for the passage of a procession, and then, amid intense excitement, three horses are led in. Little children, representing the children of Husain, with blood-stained clothes, are mounted on these horses, surrounded by large numbers of mourners, wailing and chanting, and as the procession moves forward headed by six banners—among which is the green standard of 'Ali—the riders of the horses throw ashes over their heads. A figure borne on a bier, representing the decapitated body of Husain, covered with blood and wounds, is brought in, from which broken arrows stick out, with a white dove hovering above it. The profoundest grief is now exhibited by the mourners. Walking round and round the ring, they now and again form circular groups of a dozen or twenty, and bending inwards to the ground, beat their breasts, crying "Wail! Wail! Husain!" Their demonstrations of grief, however, are not equal to those of the Moghuls and Persians, who, while listening to the recital, weep aloud and snute violently upon their breasts. These are accustomed to meet at the Musjid in Mirza Muhammad Ali Khan Street. Some two or three horsemen, bearing flags, enter the large yard adjoining the Imambara with loud wailings, and are followed by two horses caparisoned, to represent those which were for the use of the fallen Husain. One person on horseback, with a long sword apparently run through his head and covered with blood joins in the wailings. A female infant in deep mourning, sitting at the door of a small mausoleum, which is carried on the shoulders of men, constantly casts ashes or cut straw upon her head in token of grief. These pass round in a circle, accompanied or followed by a company on foot, who beat upon their breasts, crying "Hui Husain! Hui Husain!" This festival is with the Sunnis a mere farce. Before the martyrdom of Hasan and Husain this fast was observed as a feast, and is still reckoned one of the lesser 'Ids.—*Vide 3rd to 13th June.*

CHEELUM (PER. 'FORTIETH').—This is the fortieth day of mourning on account of the martyrdom of Hasan and Husain, observed by Shi'ahs on the 20th of Safar.—*Vide 21st July.*

AKHIR-I-CHAHAR SHAMBAH.—A lesser 'Id or festival held on the last fourth week-day, *viz.* Wednesday, of *Safar*, on account of Muhammad having, it is said, recovered a little on this day during his last illness and taken a bath for the last time. It is usual to write out seven benedictions, wash off the writing while the ink is fresh, and drink it. It is proper to bathe, put on new clothes, prepare sweetmeats, walk in gardens, and repeat prayers on this day.—*Vide 28th July.*

BARI WAFAT (Urdu, *bari*, 'great'; Ar., *wafat*, 'death').—A fast held on the 13th *Rabi-ul-Awwal*, in memory of the death of Muhammad, A.H. 11. The *kadam-i-rasul* (prophet's foot) the impression of a foot on stone, or the *mu-i-mubarak* (the sacred hair of Muhammad), is brought forth and honoured. On the nights of the 11th and 12th processions take place.—*Vide 11th, 12th, and 13th August.*

PIR-I-DASTGAR is a festival held on the 13th of *Rabi-ul-Akhir* in honour of Sayyad Abdul Kadr Ghilani or Pir Piran, a celebrated saint, who has 96 names. He was a Sufi, doctor, born in Ghilan, who taught at Bagdad, where his tomb is still revered as sacred. Sadi, who studied under him, mentions him in his *Gulistan*. On this day and during the ravages of cholera or any plague it is customary to carry a large green flag in his name. Vows are made to him for offspring. His sister's son, Sayyid Ahmed Kabir, is the patron of the remarkable religious mendicants called *Gur-mur*.—*Vide 11th September.*

CHIRAGAN-I-ZINDAH SHAH MADAR.—A festival held on the 17th of *Jumad-ul-Awwal*, in honour of Badr-ud-din, a Syrian saint, who is said to have dwelt at Akhanpur, in Oudh, and to have lived to a great age, or to be yet alive, whence he is styled *Zindah*, 'living.' A fair that lasts 17 days is held at his tomb or cenotaph, which is visited annually by about a million of pilgrims. *Dam Madar*, "the breath of Madar," is supposed to be a charm against snakebite, the violence of fire, and all other evils. His flag is black, and black cows are sacrificed in his name.—*Vide 14th October.*

URS-I-KADR WALL.—A festival in honour of *Kwajah Mu'in-ud-din Chushti* or *Kutub Wali*, held on the 11th of *Jumad-ul-Akhir*. This Sunni saint was born in Sijistan A.H. 527, and came to Ajmere in the reign of Kutub-ud-din Ibak (A.H. 602-607), where he married the daughter of Sayyid Husain Mashhadi, though a Shi'ah. A magnificent mosque was built by the Emperor Jehangir, A.H. 1027, near his tomb at Ajmere, where he died A.H. 628. He has also a shrine at Nagar, near Nagaur. He is held in special reverence by the Moplas.—*Vide 7th November.*

MUHAMMADAN BIRTH CEREMONIES.

After the 7th month of pregnancy, families that have the mean, celebrate the *sabirasa* (seventh month) with great rejoicings, dress the woman in new clothes, and deck her with flowers. In the 9th month the *Rajuga* (from *rat*, night, and *jagug*, to watch) is similarly kept. A *kullarr* (tagger), a lemon, and numb leaves are placed near her head to ward off misfortune, and her drink is boiled water in which a piece of red-hot iron has been plunged. After the birth she is allowed only *acharam* (candle) for the first six days. An iron plate and a broom are placed in a corner of the room as a spell against evil spirits, and if any stranger enter on the 6th and 40th days rice is thrown on the fire to prevent evil. Dogs and cats are carefully kept away, and the latter must not even be named. After swaddling, the summons to prayer must be uttered aloud in the infant's right ear and the Muslim creed in the left. Before it is put to the breast some pious man must dip his finger in honey and put it into the infant's mouth. The mother's relatives and friends go together to the house and place blades of grass in the mother's hair, for which he has to make them a present. Until the *chehar* (40th day) the mother is regarded as unclean, and may neither pray, touch the Koran, nor enter the musjid. Certain ceremonies are then performed for her purification, and a sacrifice of two he-goats for a boy or one for a girl is sometimes offered. The child is also shaved, the hair is placed on a raft, a prayer repeated over it in the name of Khizr or Blas, and then launched into the stream. A lock of hair is sometimes allowed to grow in honour of some saint.

MUHAMMADAN MARRIAGE CEREMONIES.

Betrothal takes place at a very early age, and the marriage is celebrated when the bridegroom is 13 and the bride at most 13 or 14. *Maidwan-niyas*, female emissaries, are employed to report the charms or wealth of certain eligible girls. Astrology is then consulted. The ceremonies of betrothal are such as the distribution of betelnut leaves, the bridegroom going on horseback with musicians to the house of the bride to offer presents, sending sweet cakes from the bride to the bridegroom, treading the threshold, when the bride's mother gives the bridegroom a gold ring, money and a handkerchief, and tastingsalt in the bride's house—previous to which the bridegroom must only eat sweet things there. Then follow ceremonies of anointing and bathing, and the preparation of the wedding garments. Among the marriage ceremonies are the conveying of the bridegroom's gifts to the house of the bride, and of the wedding finery to the bridegroom's. Then the bridegroom, gaily dressed, rides first to the masjid, and after repeating three prayers there, to the bride's house, where, before he is allowed to enter, he must give presents to her friends. He is carried in by a man, whose advance is resisted till further presents are made. The Kazi or his substitute, after taking two veils from the bridegroom's face, makes him repeat in Arabic certain suras of the Koran, &c. The bridegroom next repeats the marriage contract, and the hand of the bride is joined in his, the Kazi repeating a prayer that the couple thus wedded may be as loving as Adam and Eve, Abraham and Sarah.

MUHAMMADAN DEATH CEREMONIES.

When a Muhammadan is dying, a reader of the Koran is brought to read the *sura-i-qasin* and two creeds. Sweet sherbet is then poured in the throat of the dying person with the belief that it facilitates the exit of the spirit. After death the body is placed in a coffin, and, with parade suited to the rank of the departed, it is carried to the burial-ground, where a tent or *khanat* is pitched near the tomb. Here the body is bathed and dried, and powdered camphor rubbed on the hands, feet, knees, and forehead, the parts which daily touch the ground in prayer. The body is then wrapped in a calico winding-sheet, on which certain suras of the Koran have been written. The religious Muhammadan generally prepares his own sheet in his lifetime, adding passages of the Koran from time to time. The coffin is carried to the grave by the relations, repeating as they go, "There is no God but God, and Muhammad is the prophet of God." The Kazi reads the funeral service for the poor, and the nearest relation or other friend for the wealthy: it consists of four confessions of faith and one benediction. The body is then placed in the grave on its back with the head to the north and the face towards *Makkah* or the west. Each person takes up a little earth, and repeating the 112th sura or the passage—"We created you of earth and return you to earth, and we shall raise you out of the earth on the resurrection day," then puts the earth gently into the grave. The *Fatihah*, "I offer this prayer for such a one," is then said, first for the person just buried and then for all in the graveyard. Then the 1st and 11th suras are recited and alms distributed. On the 3rd day the whole Koran is read through, and on the 10th, 20th, 30th, and 40th days various ceremonies are gone through. *Fatihah* is repeated after every three months for a year.

PARSI FESTIVALS.

The festivals of the Parsis have in all ages been characterised by great moderation and little outward display. Prayers, religious ceremonies, and charity are the chief features of these festivals. The sublime moral principles of benevolence, charity, and brotherly love, which their religion teaches, are more prominently displayed on these occasions than on others. Fasting, according to the dictates of their religion, is considered sinful; they consequently spend their holidays in entertaining friends and relations at banquets, and in all kinds of social enjoyments and innocent pleasures. The Parsis, as a rule, do not confine their rejoicings to their own festivals, but participate in the enjoyment of those observed by the Hindus, Christians, and others. Besides those that are generally observed, there are special festivals, such as the celebration of marriages, birth-days, &c. The celebration of birth-day festivals must be a very old custom, seeing it is mentioned by Herodotus in his description of the manners and customs of the ancient Persians.

PATETI or NEW YEAR'S DAY.—Of all the festivals observed by the Parsis, the *Pateti* stands pre-eminent. It is the 1st of Farvardin. It is a day of great and universal rejoicing, when the ties of friendship are drawn closer, when offences are condoned and pardoned, when every heart is filled with gladness, when music is heard in every street, and when every table is loaded with good cheer. In short, it is a day when all the social and moral virtues are practised to the fullest extent. This day is celebrated in honour of the accession of Yazdijird to the throne of Persia, A.D. 632. Yazdijird was the last of the Sassanian line of kings. He was defeated by Khalif Omar, A.D. 636, at the battle of Naharvand. This event decided the fate of the Persian empire. Yazdijird having no successor, the Persians reckon their era from the date of his accession. On this day the Parsis rise earlier than usual, dress themselves in new clothing, and offer prayers in their private residences, or attend the fire temples, where large congregations generally gather. They afterwards visit their friends and relations, when the "Hamma-i-jour," or "joining of hands," is performed. This ceremony is a sort of greeting, corresponding to the European fashion of wishing each other "a happy new year." Their friends and relations are invited to breakfast. The morning being thus occupied, they spend the rest of the day in their country-houses and clubs, where feasting, rejoicing, and watch parties are kept up till a late hour. Alms are freely distributed amongst the poor during the day, and new clothing is presented to servants and dependants. The word *Pateti* is a corruption of the Zend *Paduta*, literally, to undo a sin, to repent; hence "the day of repentance." This was originally observed as the last day of the year, and Naorozi, the preceeing, was celebrated as the first or new year's day. Owing to some mistake or misrepresentation, the first day of the year has come to be called *Pateti*, instead of Naorozi, which, as its name signifies, is really the new year's day.—*Vide 16th August and 16th September.*

* The 109th, 112th, 113th, and 114th.

RAPITHVAN.—The word *Rapithvan* originally meant "midday," and was intended to announce the commencement of summer. On this day, the 3rd of Farvardin, is performed a great Jasan ceremony in honour of Ashvechista (Ardibehesht, one of the seven Amaspunds or archangels), who is supposed to preside over light and fire. The *Rapithvan*, as it now falls, does not answer the purpose for which it was originally intended. This is because the leap-year is unknown to the Parsis.—*Vide 18th August and 17th September.*

KHURDAD-SAL.—This day is celebrated in honour of the anniversary of the birth of Zoroaster, the Prophet of the Parsis. As to the exact time and place of his birth philosophers have not as yet agreed. Modern researches, aided by the discoveries in the Cuneiform Inscriptions, have, however, pretty nearly ascertained that he was born in the city of Rai, in the north of Persia, in the reign of Gustasp, one of the last kings of the Kainian dynasty, about 1200 B.C. Kalomurs, Hoshung, and Kaikushro were also born on this day, and King Gustasp is said to have professed and promulgated the religion of Zoroaster. On this day religious ceremonies are performed in the morning and at midnight by the priests. The rest of the day is passed in feasting and enjoyments. Khurdad is an archangel (Amaspund) presiding over water, vegetation, and all kinds of fruits. In Zend he is called Hourvatat, which, according to Dr. Haug, signifies "completeness, wholesomeness."—*Vide 21st August and 20th September.*

AMARDAD-SAL.—This holiday, which falls on the day immediately after the preceding festival, appears to have no origin in the books of the Parsis. It is merely kept up as a continuation of the Khurdad-Sal; no religious ceremonies are required, and the day is always spent in the enjoyment of pleasure. Amardat or Ameretat is the Amaspund presiding over trees, and is usually coupled with Khurdad.—*Vide 22nd August and 21st September.*

FARVARDIN JASAN.—This is the 19th day of the month Farvardin, and whenever the name of the day corresponds with that of the month, a Jasan ceremony is performed in honour of the angel presiding over the month. This day is specially set apart for the performance of the ceremonies in connection with the dead, Frohars, Fravashi in Zend, and Farvartish in the Cuneiform Inscriptions, which means "protector." These Frohars or protectors, who are numberless, are believed to be angels, stationed everywhere by Ahuramazda for keeping the good creation in order, preserving it, and guarding it against the constant attacks of fiendish powers. Each being of the good creation, which is living or deceased or still unborn, has its own Fravashi, or guardian angel, who is from the beginning. Hence they are a kind of prototypes, and may be best compared to the "ideas" of Plato, who supposed everything to have a double existence, first in the idea, second in the reality. Originally the Fravashis represented only the departed souls of the ancestors, comparable to the *pitayas*, i.e., fathers of the Brahmans, *manes* of the Romans.* On this day the Parsis gather on the hills at Chowpat, where their "Dakhmas," or "Towers of Silence," are situated, and there offer prayers for the dead. The Parsis are enjoined by their religion to preserve the memory of their dead by annual religious ceremonies performed in the house, but such of their friends as die on long voyages or in unknown places, and the date of whose death cannot be possibly ascertained, are honoured by sacred rites on this day. The ceremony consists in saying prayers on "daroons" or consecrated breads, which are put on a tray or other copper vessel along with fruits and flowers. The priest performs the prayers of the Baj. To partake of fruits thus sanctified is considered a meritorious act.—*Vide 3rd September and 3rd October.*

ARDIBEHESHT JASAN.—This festival falls on the 3rd of the second month, and is, as its name implies, maintained in honour of Ardibehesht Amaspund, the archangel presiding over fire, that element being one of the symbols of worship. God, in the books of the Parsi religion, has said—"My light is concealed under all that shines." Zoroaster is represented in the Gathas as standing before the sacred fire offering his prayers to the Almighty. Hence the Parsis, when they pray, turn their faces towards the sun, or stand before the sacred fire. The fire-temples are visited this day, and prayers offered to the supreme deity.—*Vide 17th September and 17th October.*

MEDIOZARAM (literally "mid-spring") is the first of the Gahambars, or gatherings, as its name signifies. According to Parsi tradition, the completion of the whole creation is said to have been effected in 365 days in six unequal periods, at the termination of each of which there was a day of rejoicings, which was celebrated as one of the Gahambars. The Gahambars are festivals celebrated by the Parsis at stated periods, six times in a year, where certain invocations, prayers, and thanksgivings are offered to the great Almighty and where any one *claiming* to be a Parsi is entitled to be present. Joining in these festivals is among the Parsis considered a pious duty. In short, participating in these Gahambars is tantamount to enrolling one's self as a recognised member of the community. In these assemblies the prince and the pauper, the king and the cowherd, hold equal rank. For a time the grandees lay aside the pomp and reserve of the court and mix freely with the common herd. Thus, one of the objects desired to be gained at these assemblies was to cultivate social and moral virtue, to cement the bond of brotherly love, and to further the cause of charity.† It is said that heaven was created on this Gahambar. It is celebrated from the 11th to the 15th day of Ardibehesht the second month.—*Vide 25th to 29th September and 25th to 29th October.*

ATISHBEHRAM SALGERT.—The 17th of Ardibehesht, the second month, is the anniversary of the inauguration of the great fire-temple commonly known as the Hormusjee Wadia fire temple. Here the Parsis gather in large numbers, and after saying their prayers join in the Jasan ceremony, which is performed by the Dustoor or head priest, who at the conclusion of this ceremony generally preaches a sermon in connection with the Parsi religion. This day is observed by the Parsis as a holiday.—*Vide 1st October and 31st October.*

KHURDAD JASAN.—This Jasan ceremony is performed on the 6th day of the third month in honour of the Amaspund Khurdad.—*Vide 20th October and 19th November.*

* See Dr. Haug, p. 136. † See K. R. Cama's discourse on the Jamshedi Naoroz, pages 17 & 18.

MEDIOSHEM (literally "mid-summer") is the second of the six seasons of the year called Gahambars, and is held in commemoration of the creation of the waters. It is celebrated from the 11th to the 15th of Tir, the fourth month. In the middle of *Medioshem*, on the 13th of Tir, is held a Jasan festival in honour of *Tistrya*, or the planet Mercury. He is called the giver of wealth, and is said to bring down the water from the ocean (*Vouru Kasha*) to the earth, in order to fertilize it. Hence the assistance of this angel is generally invoked in time of drought.*—*Vide 24th to 28th November and 24th to 28th December.*

AMARDAD JASAN.—On the 7th day of Amardad, the fifth month, is performed a Jasan ceremony in honour of the Amaspund Amardad.—*Vide 20th December and 19th January.*

SHARIVAR JASAN.—This Jasan ceremony is performed on the 4th day of the sixth month in honour of Sharivar (*Kshathrya-Varya*), the Amaspund presiding over hills and mountains and over mines of gold and silver.—*Vide 16th January and 15th February.*

PATASHAM.—This is the 3rd of the Gahambars, and signifies "the season of gathering in the harvest." It is celebrated from the 28th to the 30th of the sixth month in commemoration of the season of the creation of the earth.—*Vide 1th to 11th February and 9th to 13th March.*

JAMSHEDI NAOROZ.—This festival, otherwise known as Sultani Naoroz, falls about the 21st of March, and corresponds with the vernal equinox. This day is observed by the modern Persians, the Arabs, the Turks, and several other Asiatic nations for the computation of the solar year and for State purposes, such as the collection of revenue and the arrangements for the agricultural operations of the year. The origin of this festival dates from the time of Jamshed, the third king of the Peshdadian dynasty. He was the first who introduced amongst the ancient Persians the principles of civilization, and the proper mode of reckoning time, commencing with the solar year. This festival, according to modern travellers, is observed in Persia as the first and of the highest importance, and celebrated for six successive days from Roj Hormuzd to Roj Khurdat of the first month, with unusual pomp and splendour, by all the inhabitants, whether Muhammadans or Parsis. In India it is simply a day of rejoicing. Naoroz means "new year's day," and, strictly and scientifically speaking, the Parsis ought to commence their new year from this day. The Parsi Masons of Bombay consider it a Masonic festival, and observe it as such.—*Vide 21st March.*

MEHER JASAN.—This feast is held on the 16th day of the seventh month in honour of *Mithra* (i.e., friend), the angel, or Izad, presiding over and directing the course of the sun. His worship was widely spread not only in ancient Persia itself, but far beyond its frontiers, in Asia Minor, and even in Greece and Rome.†—*Vide 27th February and 29th March.*

YATHREM (literally "the summer farewell") is the 4th Gahambar, commemorating the season of the creation of trees. It is celebrated from the 26th to the 30th of Meher, the seventh month.—*Vide 9th to 13th March and 8th to 12th April.*

ABAN OR AVAN ARDVI-SUR JASAN.—In the Zend text, the name of the angel who presides over the sea is *Ardvi-Sura Anahita*, the mighty goddess Anahitis of the ancient Persians, corresponding to the *Myliia* of the Babylonians and *Aphrodite* (Venus) of the Greeks. The words *Ardvi-Sura Anahita*, as applied to the goddess, are mere epithets, and mean sublime, strong, and spotless, which names refer to the celestial waters represented by her.‡ This festival is held in her honour on the 10th day of the eighth month. On this day the Parsis are required to approach the sea-shore to offer their prayers. Owing to their long residence in this country they have borrowed many Hindu rites in the observance of this holiday, and offerings of sugar, coconuts, flowers, &c., to the sea are not uncommon. But this custom is now done away with by the intelligent portion of the community. In Bombay a fair is held on the Esplanade on the occasion of this festival.—*Vide 23rd March and 22nd April.*

ADAR JASAN.—Adar, another synonym for fire, is the name by which the 9th day of the month and the ninth month of the Parsi year is called. This is the most sacred of the twelve months, and the ninth day of it is held in great respect and sanctity. On this day the fire-temples are very much crowded.—*Vide 21st April and 21st May.*

FARVARDIN JASAN.—This is held on the 19th of Adar, and celebrated as the festival of the same name in the first month.—*Vide 1st and 31st May.*

DEH JASAN.—This is held on the first day of the month Deh.—*Vide 13th May and 12th June.*

ZORHOSTI DISO.—The 11th of Deh is held sacred as the anniversary of the death of their prophet Zoroaster. He is said to have died at the age of 77 at Bactria, the capital of the Kainian kings.—*Vide 23rd May and 22nd June.*

MEDIAREM (literally "mid-winter") is the 5th of the Gahambars, during which season, it is said, animals were created. It is held from the 16th to the 20th of Deh.—*Vide 28th May to 1st June and 27th June to 1st July.*

BAHMAN JASAN.—This Jasan falls on the 2nd of the 11th month, and is held sacred to the Amaspund presiding over animals. In Zend he is called *Vohumano* (i.e., good mind). The Parsis on this day are prohibited from killing or eating animals.—*Vide 13th June and 13th July.*

ASPANDAD OR SPANDADMAD JASAN.—Spenta Armaiti is one of the seven Amaspunds, who presides over the earth as its genius, and is represented as the protector of animated beings. The festival in her honour is held on the 5th day of the twelfth month Aspadand.—*Vide 16th July and 15th August.*

THE MUKTAD.—This is the name of a ceremony performed at the end of the Parsi year in honour of the Frohars (the souls of the dead). It consists in keeping a place in the house near

* See Dr. Haug, p. 181. † See Dr. Haug's Essays, p. 182. ‡ See Dr. Haug's Essays, p. 178.

and clean for 10 (with some 18) days, where is placed a pile of brass or silver vessels filled with water, and raised from the ground on iron stools. Flowers and fruits are also placed there for the satisfaction of the Frohars, and religious ceremonies are performed. According to the religious books of the Parsis, no such ceremonies are required to be performed. They are enjoined to spend the last 10 days of the year in deeds of charity, prayers, repentance, &c. The ceremony alluded to appears evidently to have been borrowed from the Hindus. It begins on the 25th day of Aspadad.—*vide 5th August and 4th September.*

MAHARESPAND JASAN.—This festival is held on the 29th day of the last month, in honour of the angel Izad, presiding over paradise.—*vide 9th August and 8th September.*

HAMASPATIMAEDEM ("winter farewell").—This is the last of the Gahambars. It may here be mentioned that the Parsi year is divided into twelve months of thirty days each, and five days, or "Gathas" as they are called, are added at the end to make up the deficiency. This Gahambar festival is celebrated on the five Gatha days. Hence they are called Gatha Gahambars, from five Gathas of the Yasna. The first Gatha is styled *Ahunaraiti*, whence the first day is called *Ahunarai*. The second is called *Ostavaiti*, from the opening words *usta ahmai* ("hail him"), hence the second day *Ostavai*. The third Gatha is *Spentamainyus*, and the corresponding day is *Sapantomud*. The fourth Gatha is *Vohu-Khsatra* ("good possession") and the day *Vohu-Khsatar*. The fifth Gatha and day are styled *Vahistoistis*. On these days the Parsis are strictly enjoined to repeat the Gathas or sacred songs. The Gathas are the oldest and best in the Zend literature, and contain the direct teachings and sayings of Zarathustra Spitama himself. This last Gahambar commemorates the creation of man.—*vide 11th to 15th August and 10th to 14th September.*

JEWISH FESTIVALS, &c.

The **FAST OF PURIM** falls on the 14th, and its feast on the 15th of the sixth month (Adar, and in embolismic years Ve-Adar), and commemorates the defeat of Haman. On these days the Jews give alms to the poor and presents to their friends.—*vide 18th and 19th March.*

The **PASSOVER** was instituted to commemorate the departure out of Egypt, because on the night preceding that departure the destroying angel, who slew the first-born of the Egyptians passed over the houses of the Hebrews, they being marked with the blood of the lamb, which for this reason was called the Paschal Lamb. It was celebrated on the 15th day of the first month (Nisan) of the ecclesiastical year, and lasted eight days. A lamb, or, if that could not be found, a kid without blemish, was killed, roasted, and eaten with unleavened bread and bitter herbs. The first Passover was eaten with their loins girded, their shoes on their feet, and their staves in their hands, that they might be in readiness for their journey. It is now kept on the 15th, 16th, and 21st Nisan.—*vide 17th, 18th and 23rd April.*

The **FEAST OF PENTECOST** or **SHABUOTH** was celebrated on the fiftieth day after the Passover or the 6th and 7th of Sivan, and was a feast of thanksgiving to the Lord, wherein they acknowledged his dominion over their country and their labours, by offering to him two loaves, as the first-fruits of all their harvests. It also commemorated the giving of the law from Mount Sinai two years and fifty days after their departure from Egypt. The Hebrews counted seven weeks from the Passover, beginning on the second day of that solemnity, and hence called it the Feast of Weeks; but by the Christians it was called Pentecost, a name which signifies the Fiftieth Day.—*vide 8th and 7th June.*

The **FEAST OF TRUMPETS** was celebrated on the first day of their civil year (Tisri), its commencement being proclaimed by sound of trumpet, and the day was kept solemn, all business being forbidden, and certain sacrifices appointed to be offered.—*vide 27th and 28th September.*

KIPUR, the 10th of the first month of the civil year, is the **DAY OF ATONEMENT**, on which they observe a fast from evening to evening and bewail their sins.—*vide 5th and 6th October.*

The **FEAST OF TABERNACLES** was instituted as a memorial of their fathers having dwelt in tents for forty years during the passage through the wilderness. It was kept from the 15th of the first month (Tisri) of the civil year and lasted eight days, the first and seventh being the most solemn. During its continuance they lived in booths, tents, or arbours constructed of the branches and leaves of trees. On the first day they cut down branches of trees, with their fruit, which they carried in ceremony to the synagogue. Holding in their right hand a branch of a palm-tree, three branches of myrtle, and two of willow, tied together, and having in their left hand a citron and its fruit, they waved them, singing songs, and crying "Hosanna!"—*vide 11th to 18th October.*

The **FEAST OF DEDICATION**, or **HANUKA**, was appointed to celebrate the re-establishment of Divine worship in Jerusalem after Antiochus Epiphanes had been vanquished and the temple purified. It is observed for eight days from the 25th of Kislev, the third month, and is also called the Feast of Lights, from the illuminations which the Jews make during these days in their houses.—*vide 20th December.*

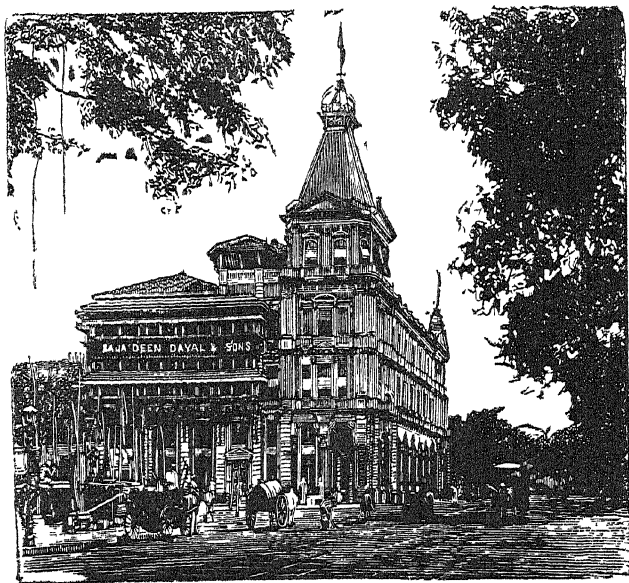
Other fasts were also instituted in later times connected with the siege of Jerusalem (10th of Tebet); the capture of the city (9th of Tammuz, 9th July); the burning of the temple (9th of Ab, or the 10th if the civil year begin on a Thursday, 7th August); and the death of Gedaliah on the 3rd of Tisri (29th September), or the 4th if the 3rd be a Sunday.

Every seventh year was to the Jews a Sabbathical year, and Alexander the Great granted them an exemption from tribute on that year. After seven years or Sabbaths of years, that is, after seven times seven years, the great Festival of the **JUBILEE** was celebrated. On this fiftieth year every one resumed possession of his inheritance, whether it were sold, mortgaged or alienated in any way.

WEIGHTS AND MEASURES.

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MONEY.

SILVER is the legally constituted medium of exchange in all money transactions throughout the British-Indian possessions. Gold Coin was intended to be a legal tender, at a fixed value of 16 rupees for the Gold Mohur of Calcutta and 15 rupees for the Gold Rupee of Madras and Bombay, but it is not demandable in payment, and is left to find its current value in the market.

An Order in Council was promulgated in January 1841 authorizing officers in charge of public treasuries to freely receive gold coins struck in conformity with the provisions of Act XVII of 1835 establishing the 15-rupee pieces. This continued till December 1852, when the swelling tides of California and Australia began to pour their rich treasures over the globe, and, in apprehension that India would be inundated with gold, the proclamation of 1841 was hastily rescinded, and gold thenceforth debarred from entrance into any of the public treasuries. Since then the sovereign has been made a legal tender for 10 rupees.

			Value Sterling.
3 Pies	=	1 Pie.....	£ 0 0s. 0½d.
12 Pies	=	1 Paisa or ¼ anna	0 0 0½
16 Annas	=	1 Anna.....	0 0 1½
15 Rupees	=	1 Rupee.....	0 2 0
16 Rupees	=	1 Gold Rupee.....	1 10 0
100,000 Rupees.....	=	1 Gold Mohur.....	1 12 0
100 Lakhs	=	1 Lakh.....	£10,000 0 0
	=	1 Karor	£1,000,000 0 0

Cowries (*Cypræa moneta*) are used in some parts of India for fractions of a paisa where pices are not in use; their value varies with the locality, from 64 to 96 = 1 paisa.

Table for reducing Annas and Pies to Decimals of a Rupee and vice versa.

anna.	0	1	2	3	4	5	6	7	8	9	10	11 pies.
1	0000	0052	0104	0156	0208	0260	0312	0365	0417	0469	0521	0573
2	0625	0677	0729	0781	0833	0885	0937	0990	1042	1094	1146	1198
3	1250	1302	1354	1406	1458	1510	1562	1615	1667	1719	1771	1823
4	1875	1927	1979	2031	2083	2135	2187	2240	2292	2344	2396	2448
5	2500	2552	2604	2656	2708	2760	2812	2865	2917	2969	3021	3073
6	3125	3177	3229	3281	3333	3385	3437	3490	3542	3594	3646	3698
7	3750	3802	3854	3906	3958	4010	4062	4115	4167	4219	4271	4323
8	4375	4427	4479	4531	4583	4635	4687	4740	4792	4844	4896	4948
9	5000	5052	5104	5156	5208	5260	5312	5365	5417	5469	5521	5573
10	5625	5677	5729	5781	5833	5885	5937	5990	6042	6094	6146	6198
11	6250	6302	6354	6406	6458	6510	6562	6615	6667	6719	6771	6823
12	6875	6927	6979	7031	7083	7135	7187	7240	7292	7344	7396	7448
13	7500	7552	7604	7656	7708	7760	7812	7865	7917	7969	8021	8073
14	8125	8177	8229	8281	8333	8385	8437	8490	8542	8594	8646	8698
15	8750	8802	8854	8906	8958	9010	9062	9115	9167	9219	9271	9323
	9375	9427	9479	9531	9583	9635	9687	9740	9792	9844	9896	9948

In a line with the annas in the left-hand column and in the same column with the pies at the top the decimal is found. Thus the decimal corresponding to 7a. 5p. is .4635; and, conversely for .8406, the value is found to be 10a. 3p.

The rupee weighs 180 grains troy, or one tola, and consists of 11 parts of silver and 1 of alloy. The Gold Rupee is of the same weight and standard. The Copper coins are the half anna, weighing 200 grains; the quarter-anna, or paisa, 100 grains; the half-paisa, 50 grains; and the pie, 33½ grains.

In Bombay accounts are still often kept in rupees, quarters, and racs—25 racs making one anna.

In Madras accounts were formerly kept in star pagodas, fanams, and cash, and these are still used in some parts of the Presidency:

80 Cash..... = 1 Fanam or Panam.
42 Fanams = 1 Star Pagoda, Hun, or Varana,

Pagoda was of old 19½ carats fine and intrinsically worth 7s. 5½d.

INDIAN WEIGHTS AND MEASURES.

In the latter part of 1867, Colonel Strachey and the Hon'ble Mr. J. Shaw-Stewart made proposals relating to the introduction of a new system of Weights and Measures, differing from that of Regulation VII of 1833. And on the 1st April 1870, "The Indian Weights and Measures Act, 1870" (No. XI), was passed. It fixes the standard of weight as a Ser, equal to the French Kilogramme; as a standard of measure, the French Metre; and for measures of capacity, the unit is to be of contents equal to a Ser of water at its maximum density (temp. 39·2° Fahr.).

Thus the new Ser will be 1·0716908 of the British-Indian Ser of 1833, or 2·20462 lbs. avoirdupois; the Metre is 3·280899 feet; and the Ser of capacity is 1·760773 pints, or 61·027016 cubic inches.

The British-Indian weights established by Regulation VII of 1833, and now for upwards of a quarter of a century in use in Bengal, are founded on the tola of 180 grains as a unit.

1.—BAZAR WEIGHT.

4 Siki, or Quarters.....	= 1 Tola	610 ² / ₇₅ drs. av.	0·011664 New Ser.
5 Tolas	= 1 Chhatauka	2 ³ / ₅ oz. "	0·058319 "
2 Chhataukas	= 1 Atapawa	4 ¹ / ₅ " "	0·116638 "
2 Atapawas or 4 Chhataukas =	1 Pawa	8 ⁴ / ₅ " "	0·233275 "
2 Pawas	= 1 Adaser	1 ³ / ₅ lb. "	0·466553 "
2 Adasers or 4 Pawas.....	= 1 Ser or Seer	2 ² / ₅ " "	0·933105 "
5 Sers	= 1 Panseri.....	10 ² / ₅ " "	4·665525 "
8 Panseris, or 40 Sers	= 1 Mana or Maund	82 ² / ₅ " "	37·324200 "

The mana is exactly equal to 100 lbs. troy.

The ser weighs 80 tolas or rupees, or 36 annas in copper coins.

Also 35 sers are equal to 72 lbs. avoirdupois; and 49 manas are equal to 36 cwts.

The pound avoirdupois weighs 33⁸/₅ tolas; and the pound troy 32 tolas.

The tola weighs 11·6638 French grammes; the mana 37·3242 kilogrammes or New Sers; the gramme weighs 0·08573526 tolas; and the kilogramme, equal to the New Ser, weighs 1·0716908 Brit. Ind. ser, or 85·73526 tolas.

The Factory weight, adopted by the Bengal Government in 1787, is sub-divided as in Bazar weight, only lighter; 49 of any denomination of Bazar weight being equal to 54 of the same denomination of Factory weight; and 1¹/₂ Factory manas being equal to 1 cwt., or 1 Factory mana equal to 74³/₅ lbs. or ³/₅ cwt. Hence 1 Factory mana = 0·9074074 Bazar mana; 3 Factory manas 2 cwts. It is now chiefly used for Metals, Silk, and Saltpetre.

Bombay Local Weight.

4 Dhan or Yav	= 1 Raktica or Gunj ..	2·1267 gr. tr.	·13787 grammes.
8 Raktica	= 1 Masha.....	8·5069 " "	1·10298 "
4 Masha	= 1 Tank	68·055 " "	4·40992 "
72 Tank, or 80 Pa'ls =	1 Ser = 4900 gr. tr.		
	= 27 tolas 4 grs. =	11 ¹ / ₅ oz. av.	317·51485 "
40 Sers	= 1 Man	28 lb. "	12·70059 New Sers.
20 Mans	= 1 Khandi	569 " "	254·01188 " "
21 "	= 1 "	588 " "	for Wool, &c. "
22 "	= 1 "	616 " "	for Hemp, &c. "
22 " 9 lb.	= 1 "	625 " "	for Copra. "
28 "	= 1 "	784 " "	for Cotton, &c. "
30 "	= 1 "	840 " "	for Dates, &c. "
Surat Khandi		821 ¹ / ₂ " "	
Khandi for Iron		746 ⁴ / ₅ " "	or exactly ¹ / ₅ of a ton.

Besides the above, various articles are bought and sold by special weights, such as—

Cotton, weighing per bale	14 maunds or	392 lb.
Wool, " " bag	12 " "	336 "
Wheat " " "	2 Cwt.	
Ground nuts " " 168 lb. to 180 lb. (Weights vary.)		
Linseed " " "		
Rapeseed " " "	1 ¹ / ₂ Cwt.	
Poppyseed " " "	1 ¹ / ₂ "	
Castor seed " " "	1 ¹ / ₂ "	
Mowra seed " " "	1 ¹ / ₂ "	
Gingelly seed " " "	1 ¹ / ₂ "	
Myrabollans " " "	1 ¹ / ₂ "	
Mussoor Dhaj, Rice, &c. " " "	1 ¹ / ₂ to 2 Cwt.	

Bee's wax, per katcha Surat man, 42 Bombay sers..... = 29·40 lbs.

Shellac per man = 29 lbs. 10 oz. |

Cardamoms, Tin, Quicksilver, &c., per pakka Surat man of 40 Surat sers. = 37¹/₂ lbs.

Copra, per Surat man of 42 Surat sers = 39¹/₂ " |

Oil, do. 43 do. = 40¹/₂ " |

Sugar, do. 43¹/₂ do. = 40¹/₂ " |

Coffee, do. (most used) 44 do. = 41·066 " |

Arrowroot, do. 45 do. = 42 " |

Silk per ser of 75 tolas = 1·928 " |

The "pakka ser" is 1¹/₅ lbs. avoird. or 72·59 tolas. At Panvel the ser weighs 72·83 tolas.

The British-Indian ser and man are 2·9387755 Bombay sers and mans respectively, and the Bombay man is 0·3402778 Brit.-Ind. man.

The Bombay ser weighs 317·51485 grammes and the man 12·700594 kilogrammes.

The Bombay ser and khandy weight must not be confounded with the ser and khandy measures. The ser is 80 Ankushi rupees or 76·66 standard tolas, or 1·9714 lbs. avoird., or 2·33604 lbs. troy = 9583 B.-I. sers. The weights are the same as the British-Indian, only 1·24th part lighter.

Ahmadnagar and Sholapur.

The British-Indian Weights are in use.

At Ahmadnagar the Palla is $2\frac{1}{2}$ manas. | At Sholapur, 1 Manki = 4 dharas = 12 sers.

Satara.

The ser varies in different localities from 92.75 tolas at Koleh to 115 tolas at Mamdapur. In Satara City it is 93.25 tolas.

Sindh.

The British-Indian Weights were declared by proclamation, 1st August 1853, to be the only legal standard.

8 mans = 1 khandi = 658 $\frac{1}{2}$ lbs. av. = 23.510204 Bombay mans.

Surat.

The Surat ser of 35 Surat tolas is variously stated from 36.4583 to 37 tolas, and the man from 37 $\frac{1}{2}$ to 38 lbs. avoirdupois, the former being probably the more accurate determination, from which—

1 Surat ser = 455729 Brit.-Ind. ser. | 1 Brit.-Ind. ser = 2.1942857 Surat sers.
1 " = 1.330286 Bomb. " | 1 Bomb. " = .746637 " "

The Khandi for Cotton is 21 mans, or 7 cwt, $3\frac{1}{2}$ lbs.

Khandeish, &c.

The British-Indian system is authorized in these districts.

Broach, &c.

At Broach the ser = 40 tolas.
" Ahmod " " = 38.5 " "
" Jambuser and Anklesar .. = 38 " "
" Wagra = 37.5 " "
" Hansot = 38.8125 " "

Madras.

10 Pagodas = 1 Palam 1 $\frac{1}{2}$ oz. avoiz. 3.038 tolas.
8 Palams = 1 Ser 8 lbs. " 21.301 "
5 Sers = 1 Vis 3 $\frac{1}{8}$ " " 121.528 "
8 Vis or 40 Sers .. = 1 Man 25 " " 972.222 "
20 Mans = 1 Khandi 500 " " 60764 Br.-Ind. mans.

The Madras man is 0.303819 British-Indian mans, and the Brit.-Indian man is 3.291326 Madras mans; 1 Bomb. man = 1.12 Mad. man, and 1 Madras man = 0.892857 Bomb. man. The Madras man is sometimes stated at 30 lbs. troy or 0.3 Brit.-Ind. man, equal to 21.6867143 lbs. avoiz. which makes the palam exactly 3 tolas, and the khandi 6 Brit.-Ind. mans.

The Mangelin for pearls is 6 grains, 18 Mad. Chows = 55 Bombay Chows.

The Pagoda Weight = 52.56 grains.

2.—NATIVE JEWELLERS' WEIGHT.

1 Dhan = 1 $\frac{1}{2}$ kr. troy.
4 Dhan = 1 Rati 1 $\frac{1}{4}$ " "
8 Rati = 1 Masha 15 " "
12 Masha = 1 Tola 180 " "

A Dhan is 0.46875 gr. troy, or 0.0303745 French grammes.

Goldsmiths' Weight.

2 Gunjas = 1 Wal = 9.8282 gr. troy.
4 Walas = 1 Masha = 19.3128 " "
12 Mashas = 1 Tola = 183.7536 " "

Mashas, ratas and dhans are employed in the native valuation of assay of the precious metals; thus "10 mashas fine" signifies 10-12ths pure, or the same as "10 oz. touch."

3.—MEASURES OF LENGTH.

The gaz or unit of lineal measure not only differs in different provinces of India, but also, like the ser, in the same province for different purposes. The English yard, however, is rapidly becoming the only standard unit, especially where English education has obtained a firm footing.

3 Javas = 1 Angli 3 in. or 19.05 mm.
4 Anglis = 1 Muthi 3 " 76.2 "
3 Muthis or 12 Anglis = 1 Viti or Span 9 " 228.6 "
2 Vitis or 24 Anglis .. = 1 Hata or Cubit 18 " 457.19 "
2 Hatas = 1 Gaz or Yard 3 ft. 91.438 metres.
4 Hatas = 1 Danda or Bam 2 yds. 1.8287
2000 Dandas = 1 Kos or Kros 4000 3657.5
4 Kosas = 1 Yojan 9.1 m. 14640

In Bombay the half-hatas is called Vent; and the measuring rod or Kathi for land, according to Jervis, is 9.3644 feet. In Gujarat 5 hatas make 1 Vaso or Kathi. In Western India almost every village has its own Kathi.

$4\frac{1}{2}$ Tanks = 1 Chhatank 1.9714 oz. av. 0.958 Br.-Ind. chhat.
4 Chhatanks = 1 Pau-ser 7.8556 " " 3.633 " "
4 Pauwas = 1 Ser 1.9714 lbs. " 0.958 " "
5 Sers = 1 Passeri 9.857 " " 4.791 " "
8 Passeris = 1 Man 78.856 " " 38.329 " "
3 Mans or 120 Sers = 1 Palla 236.57 " 2.875 " man.
 $6\frac{1}{2}$ Pallas (20 Mans) = 1 Khandi 1577.12 " 19.165 " "

Katcha mans of 12 $\frac{1}{2}$ and 14 sers are also used in the district.

In the Khedi, Purandhar, and Bhimathadi talukas the ser weighs 76 tolas; in Shivner and Indapur, 76 $\frac{1}{2}$; in Pabal, 77; and in Mawal .75 tolas.

The Kos of the Ayin-i-Akbari was about 2·58 miles, or 4,540 yards, or 4,150 metres.
 The Bengal Kos contains only 1,000 danda or dhanu. In surveying, 80 hath=1 Rasi.
 In the N.-W. P.,—Delhi, Ludhiana, Ferozpur, and part of Berar—33 inches=1 Ilahi gaz,
 3 Il. gaz=1 Bans or gante, and 20 bans = 1 Jarib. In Benares and Ghazipur the gaz used by
 Mr. Duncan in the settlement of 1795 was 33·6 inches. The true Ilahi gaz probably measured
 32·6 to 32·8 inches; in Bareilly, Bulandshahar, Agra, &c., it is reckoned at 32·5 inches.
 In Orissa the padika or rod is 10·4355 feet; in Tirhut the lagi is 9½ feet; and in Jyntia the
 dastidari hath is 18·87 inches, and 16 haths make 1 null.

Bombay Cloth Measure.

2 Angalis = 1 Tasu..... 1½ inch.
 24 Tasus = 1 Gaz 27 "
 In Poona the gaz is 34½ in., but English cloth is sold by the yard.

Bengal.

3 Angals or Anglis.... = 1 Girih 2½ inch.
 8 Girih = 1 Hata 18 "
 2 Hatas = 1 Gaz 36 "

4.—MEASURES OF SURFACE.

In Bengal the following are used :—

2 Square Haths..... = 1 Gande 2½ sq. ft.
 20 Gande = 1 Chhatak 5 " yds.
 16 Chhataks = 1 Katthas..... 80 " "
 20 Katthas = 1 Bigha..... 1,600 " "

The Bengal bigha is $\frac{10}{121}$ or 0·3305785 of an acre.

The Benares and Ghazipur bigha contains 3,600 square Benares gaz, or 3,136 square yards or
 ·647931 acre.

Bombay, Poona, &c.

34½ Square Haths = 1 Kathi.
 20 Kathis = 1 Pand, or V
 20 Pands = 1 Bigha.
 6 Bighas = 1 Rukh.
 120 Bighas = 1 Chahur.

If the Bombay Kathi of 5½ haths be exactly 9·3644 feet as stated by Jervis, this bigha will
 contain 3897·422 sq. yds. = 0·805253 acre, but in other places it varies with the Kathi, which is
 the only real measure ever used in the central and southern parts of the Bombay Presidency. In
 some places the survey chain of 33 feet has taken its place, and—

16 Anas or links = 1 Guntha or chain.
 40 Gunthas = 1 Acre.

Gujarat.

20 Khunts = 1 Padtal.
 20 Padtals = 1 Padat.
 20 Padats = 1 Vishwashi.
 20 Vishwashis = 1 Vaso.
 20 Vasas = 1 Vingho, Bigha or Dori.

North-West Provinces.

In Delhi, Patna, Shahabad, Saran, Bhagalpur, and Monghyr, the bigha of 3,600 square
 Ilahi gaz = 3,025 sq. yards or 0·625 acre, prevails, and is divided as follows :—

20 Uswansis or Nanwansis = 1 Saswansi 24·5025 sq. in.
 20 Saswansis or Tanwansis = 1 Kachwansi 3·40312 sq. ft.
 20 Kachwansis = 1 Biswansi 7·56125 sq. yds.
 20 Biswansis = 1 Biswa 151·25 " "
 20 Biswas = 1 Bigha 3025 " "

1 Acre = 1·6 Delhi bigha. The Orissa bigha is 1 acre or 4,840 square yards.

The Tirhut bigha is 400 sq. lagi = 4,225 sq. yds. = ·872934 acre.

Madras.

24 Grounds = 1 Mani or Ground 2,400 sq. ft.
 The Kani = 1·322314 acres = 1 Kani 6,400 sq. yds.
 1 Acre = 0·75625 Kani.

5.—LIQUID AND DRY MEASURES.

India, properly speaking, does not possess dry or liquid measures. Where these are employed,
 they originally represented the ser or the man weight. The value of any vessel of capacity
 rests solely on the weight contained in it. In Southern and Western India an equal mixture of
 the principal grains is taken, and a vessel formed to hold a given weight of it.

Bengal.

In Bengal the following are used for grain :—

5 Chhataks = 1 Kunki.	4 Reks or 5 Sers = 1 Payali or dron.
16 Chhataks = 1 Ser.	8 Payals = 1 Mana.
4 Kunkis = 1 Rek	20 Payalis = 1 Soah.

Bombay Dry Measure.

36 Tanks	= 1 Tipari.....	24'5704 c. in.,	11½ oz. av. of common rice.
2 Tiparis	= 1 Ser	49'1408 "	1 lb. 6 oz. av. "
4 Sers	= 1 Payali.....	196'5632 "	5 " 9 " "
16 Payalis.....	= 1 Phara	3145'0112 "	89 " "
8 Pharas	= 1 Khandi	25160'0896 "	712 " "
25 Pharas	= 1 Mudha	45'5007 c. ft.	59 qrs. 1 bushel 4976.

The mudha is used only for rice in the husk. When a phara measure is not used for measuring grain, but the payali only, it is customary to allow more than 16 payalis to the phara, according to the sort of grain to be measured, in order to compensate for the difference in using a small measure.

17½ Payalis....	= 1 Phara of rice.....	3145'0112 c. in.,	11'3426 gallons.
17½ Payalis....	= 1 Phara of other grain	3145'0112 "	11'3426 "
8½ Payalis....	= 1 Phara of lime or chunam.		

These pharas are not regulated on any authoritative basis.

Formerly heaped measures were used, and are still occasionally to be seen, but all the new authorized measures are struck measures.

The dry Ser measure is a cylindrical metal vessel 3½ inches deep × 4 inches dia.

The Payali of similar shape 6 7/16 inches deep × 6 7/16 inches dia.

The Phara is a square box 9½ inches deep × 18½ × 18½ = 3251 cubic inches.

Bombay Liquid Measure.

60 Standard Tolas' weight of water is reckoned to give the capacity of a vessel to contain 1 Ser measure of milk, ghee, or spirits.

The milk Ser is a lota-shaped vessel. In the Konkan the Ser of milk is only 30 tolas' weight of water.

The Bombay gallon used for spirits is computed at 5/8ths of an imperial British gallon, but the Bombay gallon measure contains 5½ spirit Sers and about 5 dry measure Sers of water, which gives 8'125 lbs. as the weight of a Bombay gallon of water.

For oil the Ser measure contains only 30 tolas' weight of water.

For Salt in Bombay.

	1 Adhvalli.
10½ Adhvalis	= 1 Pharo or Faro.
100 Pharas	= 1 Ano.
16 Anos	= 1 Ras.

The Pharo for salt contains 1607'61 cub. inches; and there is a Ser for liquids of 60 tolas, or about 42'78 cub. inches, that is, 1'2343 pints.

Poona and Haveli Taluka.

8 Chiptis	= 1 Ser	76'640 Br.-Ind. tolas.
2 Sers	= 1 Adholl ..	1'916 " sers.
4 Sers	= 1 Payali....	3'832 " "
12 Payalis or 48 Sers ..	= 1 Mana	45'983 " "
2½ Manas or 120 Sers ..	= 1 Palla	3'449 " mans.
8 Pallas	= 1 Khandi ..	27'592 " "

According to Sykes, a Ser in the Dekhan contains 2'44934 lbs. av. of Jervel rice, or 1'0417 quarts. The Adholl is the largest measure in common use.

The measures are all heaped; and equal quantities of five sorts of grain give the equivalent weight in tolas.

In Haveli Taluka.....	the Adholl is	212 tolas.
" Kher, Maval, and Indapur..	"	216 "
" Purandhar	"	222 "
" Bhimathadi.....	"	224 "
" Shivaner	"	233 "
" Pabal.....	"	239 "

Haidarabad, &c. (Sindh).

4 Chaotais.....	= 1 Patol	1'1743 Br.-Ind. sers.
4 Patols (375'77 tolas)	= 1 Toya	4'6971 " "
4 Toyas	= 1 Kasa	18'7884 " "
5 Kasas	= 1 Mundi....	93'442 " "
12 Mundis, 60 Kasas	= 1 Kharwar..	1127'304 " "

The values of these measures vary at different places; the Toya at Nagar is 528 tolas, at Mitthi 518, and at Islamkot 464, on the frontier about 344, and at Shikarpur 295 tolas' weight of water.

In Karachi everything is sold by weight.

Madras.

		Depth & Diam.
Olacks....	= 1 Pali.....	93'75 c. in. 5'0308 in.
8 Padi.....	= 1 Markal	750 " 10'0616 "
5 Markals ..	= 1 Parah	3750 " 17'2050 "

The Garisha or Garce for Grain is 12½ mans or 320 lbs. avoird. = 98 Brit. Ind. mans.

The Garce for Salt is reckoned at 9,256 lbs. av. or 4 tons 2 cwt. 72 lbs., but is actually in measured heaps on the ground.

6.—MEASURES OF TIME.

1 Pal.....	24 seconds.
60 Pals = 1 Ghatis	24 minutes
7½ Ghatis	= 1 Pahar, or prahar.... 3 hours.
8 Pahars or 60 ghatis.. = 1 Divasa	1 day.
7 Divasas.....	= 1 Athavada or Hafta. 1 week.
30 Divasas.....	= 1 Masa or Mahina 1 month.
12 Mahinas	= 1 Varsha or Varisa .. 1 year.

The Hindus reckon by a lunar year for religious, and by a sidereal year for civil purposes.

The length of the sidereal year—

	Days.	Hours.	Minutes.	Seconds.
By recent Observations	365	6	9	10.75
„ the Surya Siddhanta	365	6	12	36.56
„ the Arya Siddhanta	365	6	12	30.84
„ the Brahma Siddhanta.....	365	6	12	9
„ the Parasara Siddhanta	365	6	12	31.50

And since the Gregorian year has an average length of 365d. 5h. 49m. 12s.—

the Hindu year = 1.000042 Gregorian year.

the Gregorian year = 0.999958 Hindu year.

The year of the Surya Siddhanta = 1.000045286 mean solar years, or one day in excess 60.46 years.

ENGLISH COINS, WEIGHTS AND MEASURES.

1.—MONEY.

Rs. s. p.

		1 Farthing ($\frac{1}{4}d.$)	0	0	2
4 Farthings	=	1 Penny ($d.$)	0	0	8
12 Pence	=	1 Shilling ($s.$)	0	8	0
2 Shillings	=	1 Florin ($fl.$)	1	0	0
5 Shillings	=	1 Crown	2	8	0
10 Florins or 20s.	=	1 Pound (£) or Sovereign	10	0	0
21 Shillings	=	1 Guinea	10	8	0

The English Sovereign weighs 123 $\frac{17}{100}$ or 123.274 grains troy, with a legal 'remedy' of 0.256 grs., and consists of 22 parts of gold and 2 of copper. The Standard Silver Coin of Britain consists of 37 parts of silver and 3 of copper. The florin weighs 174 $\frac{1}{2}$ grains troy, with a legal remedy of 0.727 grs., and the shilling 87 $\frac{1}{4}$ grains.

The Bronze coins are the penny, weighing 145.171 grains and measuring 1.2 inch in diameter and 0.0555 in. in thickness; the halfpenny, weighing 87.5 grains, is 1 inch in diameter and 0.0512 in. thick, and the farthing, weighing 43.6 grs., is 0.8 in. in diameter and 0.0384 in. thick. The copper penny, now disused, weighed 291 $\frac{1}{2}$ grains, was 1 $\frac{1}{2}$ inch in diameter and 0.0937 in. thick; and the halfpenny and farthing weighed in proportion.

2.—AVOIRDUPOIS WEIGHT.

The imperial gallon avoirdupois is the weight of 27.7274 cubic inches, or one-tenth part of an imperial gallon of distilled water when the barometer stands at 30 inches, and the thermometer at 62° Fahr. The standard pound kept in London is a cylinder on platinum 1.35 in. in height and 1.15 in. in diameter, very nearly.

27 $\frac{11}{32}$ Grains Troy	= 1 Dram.....	0.15191 tola.	1.77185 Grammes.
16 Drams	= 1 Ounce	2.43056 „	28.34954 „
16 Ounces	= 1 Pound	38.88888 „	453.59264 „
14 Pounds	= 1 Stone.....	6.80555 Br. Ind. ser.	6.3503 New sers.
28 Pounds	= 1 Quarter.....	13.61111 „ „ „	12.7006 „
4 Quarters	= 1 Hundredweight. 54.44444 „ „ „	50.8024 „	
20 Hundredweight. .	= 1 Ton	27.22222 „ „ man	25.40120 New man.

An avoirdupois pound is equal to 7,000 grains troy, or 453.592645 French grammes. A gramme is 0.584383 dram av.; and a kilogramme 2.20462 lbs. avoiz.

A "great pound" of silk is 24 oz. A last of flax and feathers is 17 cwt., and of gunpowder is 24 barrels or 2,400 lbs.

A peck of flour was 14 lbs. 7.04 oz. A peck-loaf should weigh 17 lbs. 6 oz., and a quartern loaf 4 lbs. 5 $\frac{1}{2}$ oz. avoiz, but are usually reckoned at 16 lbs. and 4 lbs., respectively.

3.—TROY WEIGHT.

For Gold, Silver, Jewellery, and in Philosophical Experiments.

24 Grains	= 1 Pennyweight.....	515 dhan. Br. Ind.	71.5551 Grammes.
20 Pennyweights	= 1 Ounce	2 $\frac{3}{4}$ tolas „	31.10349 „
12 Ounces or 5,760 Grs..	= 1 Pound	32 „ „	373.24195 „
1 Gold Carat.....	= 240 Grains troy		= 16 masha.
16 Parts	= 1 Diamond or Pearl Grain		= $\frac{1}{3}$ gr. troy
1 Diamond Carat.....	= 4 Diamond Grains		= 3 $\frac{1}{3}$ „

The Pound troy is..... = 210.65142857 Drams avoiz.

The Troy grain is

The Troy lb. is

The Gramme is

The Kilogramme is

*£ s. d. are the first letters of the words Libra, Solidus, and Denarius, the Latin words for pound, shilling and pence, respectively.

4.—APOTHECARIES' WEIGHT.

For Medical Prescriptions.

The grain, ounce, and pound are the same as in Troy weight.

20 Grains.....	= 1 Scruple.....	48 $\frac{3}{4}$ dhan	Imp.
3 Scruples.....	= 1 Dram.....	32 rati	"
8 Drams.....	= 1 Ounce	32 masha	"
12 Ounces	= 1 Pound	32 tola	"

Apothecaries' Fluid Measure.

60 Minims	= 1 Drachm	2 dr. avoird.
8 Drachms.....	= 1 Ounce	1 oz. "
20 Ounces	= 1 Pint	1 $\frac{1}{2}$ lbs. "
8 Pints	= 1 Gallon	10 " "

A minim is about 2 drops; a fluid drachm a tea-spoonful; and a fluid ounce 2 table-spoonfuls.
A fluid ounce is 1·7329 cub. inch.

5.—LINEAL MEASURE.

12 Lines	= 1 Inch.....	1 $\frac{1}{2}$ Angli.
12 Inches.....	= 1 Foot	16 "
3 Feet.....	= 1 Yard.....	2 Hath.
5 $\frac{1}{2}$ Yards.....	= 1 Pole or Rod ..	11 "
40 Poles, or 220 Yards..	= 1 Furlong.	
8 Furlongs	= 1 Mile.	
3 Miles	= 1 League.	

For Surveying.

7 $\frac{23}{32}$ Inches	= 1 Link	7·92 inches = 201·16456 mm.
25 Links	= 1 Pole or Rod....	5 $\frac{1}{2}$ yards = 5·029100 metres.
100 Links	= 1 Chain	22 " = 20·116436 "
10 Chains	= 1 Furlong	220 " = 201·164363 "

The following measures are also occasionally referred to:—

3 Barleycorns..	= 1 Inch.
3 Inches	= 1 Palm.
4 Inches	= 1 Hand, for the height of horses.
9 Inches	= 1 Span.
18 Inches	= 1 Cubit.
2 $\frac{1}{2}$ Feet	= 1 Military Pace.
5 Feet	= 1 Geometrical Pace.
6 Feet	= 1 Fathom.
120 Fathoms	= 1 Cable's Length.
6075·6 Feet	= 1 Geographical or Nautical Mile.

The *log* used in the Navy is usually of about 75 fathoms, having 8 separate distances of *one knot* each marked on it.

Till 1826 the Irish rod contained 7 yards, the chain 12 yards, and the mile 2,240 yards. The Scotch chain measured 74 feet, and the mile 1,973 $\frac{1}{2}$ yards.

The French pied measures 12·78933 inches; the toise 6·39466 feet; the metre 39·37079 in. or 1·093633 yard; and the English foot 0·30479449 metre.

6.—CLOTH MEASURE.

2 $\frac{1}{2}$ Inches	= 1 Nail	2 $\frac{1}{2}$ inches.
4 Nails.....	= 1 Quarter.....	9 "
4 Quarters	= 1 Yard	3 feet.
5 Quarters	= 1 English Ell	3 $\frac{1}{2}$ "
3 Quarters	= 1 Flemish Ell	2 $\frac{1}{2}$ "
6 Quarters	= 1 French Ell	4 $\frac{1}{2}$ "
37 Inches	= 1 Scotch Ell.....	3 $\frac{1}{2}$ "

Dutch liacens are bought by the Flemish Ell and sold by the English Ell.

7.—YARN MEASURES.

Cotton Yarn.

54 Inches....	= 1 Thread.
80 Threads..	= 1 Skein or Rap.
7 Skeins....	= 1 Hank.
18 Hanks....	= 1 Spindle.

Linen Yarn.

90 Inches	= 1 Thread.
120 Threads	= 8 Cuts.
2 Cuts	= 1 Heer.
6 Heers	= 1 Hasp.
4 Hasps	= 1 Spindle.

8.—SUPERFICIAL MEASURE.

144 Square Inches	= 1 Square Foot.
9 " Feet	= 1 " Yard.
30 $\frac{1}{2}$ " Yards	= 1 " Pole or Perch.
40 Perches	= 1 Rood.
4 Roods (4,840 sq. yds.) ..	= 1 Acre.
640 Acres	= 1 Square Mile.

In Surveying.

10,000 Square Links or 16 Perches..	= 1 Square Chain.
10 Square Chains	= 1 Acre.
30 Acres	= 1 Yard of Land.
100 Acres	= 1 Hide of Land.
100 Square Feet	= 1 Square of Flooring.
30½ " Yards	= 1 Rood of Brickwork.
36 " Yards	= 1 Rood of Masonwork.
The Scotch Acre of 6,084½ sq. yds. ..	= 1·257111 Imp. Acres.
1 Imperial Acre	= 0·795471 Scotch Acre.
The Irish Acre of 7,840 sq. yds.	= 1·6195347 Imp. Acres.
1 Imperial Acre	= 0·617347 Irish Acre.
The Imperial Acre	= 0·404671 Hectare.
1 Hectare	= 2·471143 Acres.
The Square Foot	= 0·0928997 Square Metre.
1 Square Metre	= 1550·059105 Square Inches.

9.—SOLID OR CUBIC MEASURE.

1,728 Cubic Inches	= 1 Cubic Foot.
27 " Feet	= 1 " Yard.
40 " Feet of Rough, or	} .. = 1 Load.
50 " " of Hewn Timber	
42 " "	= 1 Ton of Shipping.
108 " "	= 1 Stack of Wood.
128 " "	= 1 Cord of Wood.

For Shipping Cargo, 50 c. ft. are reckoned to the ton for sailing vessels and 40 c. ft. for Steamers.

A cubic foot of distilled water weighs 62·3211 lbs. av., or, roughly, 62½ lbs., and a cubic inch 252·458 grains at 62° Fahr., barom. 30 in.

A cubic foot is 2·331486 centistercs, and a sterc is 35·31716 cubic feet or 1·3080215 cubic yard. A cubic inch is 16·3861759 centimetres cube.

10.—MEASURE OF CAPACITY.

	In Brit.-Ind. meas.	In Bombay dry meas.
4 Gills	= 1 Pint	0·6076 ser
2 Pints	= 1 Quart	1·2153 "
4 Quarts	= 1 Gallon	4·861 "
2 Gallons	= 1 Peck	9·722 "
4 Pecks or 8 galls.	= 1 Bushel	38·888 "
2 Bushels	= 1 Strike	1·944 man
4 Bushels	= 1 Coom	3½ "
2 Cooms or 8 bush....	= 1 Quarter	7½ "
4 Quarters	= 1 Chaldron	31½ "
5 Quarters	= 1 Wey, tun or load....	38½ "
2 Weys	= 1 Last	77½ "

The last columns of this table are derived as in the tables of Indian dry measures.

The Imperial gallon contains 277·274 cub. in., and when the barometer is at 30 in. and the thermometer at 62° Fahr. weighs 10 lbs. The gallon is 4·54345797 French litres; and the litre 1·760773 pints, or 0·22009668 gall., or 61·027748 cubic inches. The bushel is a cylinder 18·789 inches in diameter inside and 8 inches deep; it contains 84 galls. and 2218·192 cubic inches.

In *Old Wine measure*, now abolished, the gallon contained 231 cubic inches, or 0·83311 Imp. gall., and the Imp. gallon contains 1·20032 Old Wine gall. 10 gallons made an Anker; 18 galls. a Rundlet; 42 galls. a Tierce; 63 galls. a Hogshead; 84 galls. a Puncheon; 2 Hhds. a Pipe; and 2 Pipes a Tun.

The *Old Ale and Beer* Gallon contained 282 cub. in., or 1·01705 Imp. gall., and the Imp. gall. contains 0·98324 Old Ale and Beer gall.; 9 galls. of beer made a Firkin; 2 Firkins a Kilderkin; 2 Kilderkins or 36 galls. a Barrel; 54 galls. a Hogshead; 2 Barrels a Puncheon; 3 Barrels a Butt; and 2 Butts a Tun.

The Scots pint contains 104·2034 cub. in.; the Wheat Firiot—for wheat, peas, beans, rye, and salt—contained 21½ Scots pints, or 2214·322 c. in.; for barley, malt, and oats the firiot contained 31 pints or 3230·305 c. in.; 4 firlots made a Boll; and 16 bolls a Chaldron.

FOREIGN WINES.

32 Gallons (imp.) are..	= 1 Pipe of Cape or Madeira,
100 " "	.. = 1 Pipe of Teneriffe.
115 " "	.. = 1 Pipe of Port.
117 " "	.. = 1 Pipe of Lisbon.
108 " "	.. = 1 Butt of Sherry.
46 " "	.. = 1 Hhd. of Claret.
30 " "	.. = 1 Aum of Hock.

HEAPED MEASURE.

For Coals, Lime, &c.

1 Heaped bushel..	= 2315·4887 c. in.
Heaped bushels..	= 1 Sack
12 Sacks	= 1 Chaldron

In heaped measure the heap must be a cone 6 inches high, its base being the mouth of the bin, &c.

The *Old Dry* Bushel contained 2150 $\frac{1}{4}$ cub. inches, 7 $\frac{75557}{1000000}$ gallons, or 0.066945 bushel Imp.

11.—*Aquilar Measure.*

Most nations divide the circle into 360 degrees; the Chinese, however, divide it into 865 $\frac{1}{2}$ and the French, since 1792, into 100. The common method is termed the *sexagesimal*, and the French method the *cub centesimal* system.

60 Seconds (")	.....	= 1 Minute (')
60 Minutes	.....	= 1 Hour (°)
30 Degrees	.....	= 1 Sign (s)
90 Degrees	.....	= 1 Quadrant.
60 Geographical Miles or nearly 69045 Statute Miles	.....	= 1° of the Terrestrial Meridian.

The circumference of a circle is 3.1416 times (very nearly) the diameter and the diameter is $\frac{1}{3.1416}$ or 0.31831 of the circumference.

12.—*Time Table.*

60 Seconds	.....	1 Minute	.....	24	pal.
60 Minutes	.....	1 Hour	.....	24	chadi.
24 Hours	.....	1 Day	.....	1	drasa.
7 Days	.....	1 Week.			
4 Weeks	.....	1 Lunar month.			
365 Days, or 52 Weeks, 1 day, or 12 Calendar Months	.....	1 Common year.			
366 Days	.....	1 Leap-year.			
365 $\frac{1}{4}$ Days	.....	1 Julian year.			
365 Days 5 hr. 48 m. 46 sec.	.....	1 Solar or Tropical year.			

Every year of the *Christian era*, the last two figures of which are divisible by 4 without a remainder, is a *Leap-year*, or has 366 days, except those centuries which are not divisible by 4. Thus 1752 and 1864 were Leap-years, because the numbers 52 and 64 are divisible by 4 without remainder, but the years 1801, 1800 are not Leap-years, because the centuries 18 and 19 are not so divisible without remainder. In 100 years there are 97 Leap-years. The Calendar is called the *Gregorian*, from Pope Gregory XIII, who introduced it in 1582. It is used by all the nations of Europe except Russia. The *Gregorian* year is 365 d. 5 hr. 49 m. 12 sec.

With the exception of July and August, both of which have 31 days, the months are alternately *long* and *short*. In Bisextile or Leap years February has 29 days, but in common years only 28 days.

The months are.—

1 January	.....	31 days.	7 July	.....	31 days.
2 February	.....	28 or 29 "	8 August	.....	31 "
3 March	.....	31 "	9 September	.....	30 "
4 April	.....	30 "	10 October	.....	31 "
5 May	.....	31 "	11 November	.....	30 "
6 June	.....	30 "	12 December	.....	31 "

USEFUL WEIGHTS, MEASURES, &c.

A last of Potash, Cod Fish, White Herrings Pickled, 12 barrels or Tar.		A dicker of Hides	.....	10 skins.
A last of Flax and Peathers, 17 cwt.		A dicker of Gloves	.....	10 doz. pair.
A last of Gunpowder { 24 barrels or 2,400 lbs.		A last of Hides	.....	20 dickers.
A bag of Hops	.....	A last of Corn or Rape Seed	.....	10 qrs.
A packet of Hops	.....	A firkin of Butter	.....	56 lbs.
A weight of Cheese	.....	A quintal of Fish	.....	100 "
A stone of Glass	.....	A cask of Red Herrings	.....	500 "
A scan of ditto	.....	A cask of Spirits	.....	1,000 "
A stone of Meat	.....	A barrel of Herrings	.....	263 gals.
		A cran of ditto	.....	37 $\frac{1}{2}$ "
		A barrel of Flour	.....	196 lbs.
		A fother of Lead	.....	193 cwt.

Common and Uncommon.

12 Articles	.....	1 Dozen.	20 Quarts or 100 bottles	.....	1 Ream.
12 Article	.....	1 Long Dozen.	2 Reams	.....	1 Bundle.
12 Dozen	.....	1 Gross.	10 Reams	.....	1 Bale.
20 Articles	.....	1 Score.	5 Dozen	.....	1 Unit of Purch.
5 Score	.....	1 Hundred.	ment	.....	1 Roll.
6 Score	.....	1 Long Hundred.	90 Words in Chinese	.....	} 1 Folio.
80 Doals	.....	1 Quarter.	80 " in L. cheque	.....
4 Quarters	.....	1 Hundred.	72 " in Common Law	.....
24 Sheets of Paper	.....	1 Quinte.			

In Paper.

4 Articles	.....	1 Gamla.	5 Gallons	.....	1 Kanti
20 Articles	.....	1 Cope or Kori.			

In Madras.

3 Articles..... = 1 Patch.
20 Articles..... = 1 Corgo.

10 Patch..... = 1 Corgo.

In Bombay.

20 Articles 1 Corgo or Koli.

FRENCH LINEAL MEASURES.

<i>French.</i>	<i>English.</i>	<i>French.</i>	<i>English.</i>
Millimetre.....	0.0393 inch.	Decimetre	= 3.9371 inch.
Centimetre	0.3937 "	Metre	= 39.371 "

GOLD AND SILVER FOREIGN COINS.

The relative value of Gold and Silver varies in different countries where both metals are employed in coinage. Thus -

In Britain, Gold is to Silver ..	as 14.28 to 1	In Portugal, Gold is to Silver ..	as 15.48 to 1
In France ..	as 15.50 to 1	In Russia ..	as 15.00 to 1
In Belgium ..	as 15.75 to 1	In the United States ..	as 15.48 to 1
In Spain ..	as 15.75 to 1		

I.—The following are some of the principal Foreign Gold Coins, with their approximate values in Rupees, reckoning gold at 15 times the value of silver of the same degree of purity:—

GOLD COINS.	Weight in Grams.	Stand- dard.	Value.	GOLD COINS.	Weight in Grams.	Stand- dard.	Value.
			Rs. s. p.				Rs. s. p.
British Sovereign ..	123.271	916 $\frac{2}{3}$	10 4 4	Turkish piece of 100 piastres ..	110.97	916	9 3 10
French Napoleon of 20 francs ..	99.545	900	8 2 4	Egyptian New Double sequin ..	132.72	875	10 8 2
German Ducat ..	53.89	986	4 13 3	Persian Gold Rupee ..	73.0	971	14 15 6
Ducat of Holland ..	54.21	982	4 12 10	" Toman ..	52.40	812	6 6 0
Spanish Doubloon of 8 reales ..	128.64	900	10 8 5	Malacca Star Pagoda ..			3 14 2
Portuguese Dobrao of 20,000 reis ..	828.7	917	89 1 4	Japanese new Koban (approximately) ..	201.75	67	18 5 1
Portuguese Dobrao of 12,800 reis ..	441.8	917	36 13 4	Double Eagle of the United States, 20 dol- lars ..	515.98	900	42 3 4
Portuguese Moeda dou- ra do Monte ..	165.93	917	11 13 4	Mexican Quadruple or Double of 8 escudos.	415.9	868	33 1 2
Italian Pistole of Piu- VI ..	84.43	917	7 0 7	Oma or Quadruple of Guatemala, Peru, and Bolivia ..	416.67	868	33 2 2
" Sequin ..	52.87	1000	1 1 3	Do. do. of New Gre- nada, of 16 pesos or piastres ..	398.25	894	32 9 3
" Sardo ..	26.76	900	2 2 11	Do. do. Buenos Ayres.	418.22	868	33 0 0
Venetian Olla ..	219.90	1000	19 6 4	Brazilian piece of 20,000 reis ..	276.64	914	23 0 1
" Zecchino ..	53.766	1000	1 1 3				
Swedish Ducat ..	53.766	976	1 12 3				
Russian Half Imperial of 5 roubles ..	101.095	916	8 6 8				
Greek Tesarakonta- Drachma ..	177.78	900	14 8 4				

II.—Intrinsic value of the principal Foreign Silver Coins.—

SILVER COINS.	Weight in Grams.	Stand- dard.	Value.	SILVER COINS.	Weight in Grams.	Stand- dard.	Value.
			Rs. s. p.				Rs. s. p.
GREAT BRITAIN.				BELGIUM.			
Crown ..	436.36	925	2 7 1 $\frac{1}{2}$	Crown of 15 francs ..	455.8	873	2 6 7
Florin ..	171.55	"	0 15 8	Silver Lion of Brabant.	508.2	873	2 11 0
Shilling ..	87.27	"	0 7 10	5 Franc piece (2, 1, $\frac{1}{2}$, $\frac{1}{4}$ franc portions) ..	385.81	900	2 1 8
FRANCE.				SPAIN.			
5 Franc piece ..	285.41	900	2 1 8	Pistole or Dollar since 1772 ..	417.37	903	2 4 6 $\frac{1}{2}$
2 " ..	151.32	"	0 13 7 $\frac{1}{2}$	Duro of 20 reals of 1848	405.72	900	2 3 5
1 Franc ..	77.16	"	0 6 9	Mohr Duro or Crown of 10 reals ..	202.86	"	1 1 8 $\frac{1}{2}$
50 centimes and 25 cen- times in proportion.				Peseta of 4 reals ..	81.14	"	0 4 5
				Real ..	20.28	"	0 1 1 $\frac{1}{2}$

SILVER COINS.	Weight in Grams.	Stand- ard.	Value.	SILVER COINS.	Weight in Grams.	Stand- ard.	Value.
PORTUGAL.			Rs. a. p.	DENMARK.			Rs. a. p.
Cruzada (new) of 400 reis	225.82	900	1 3 0	Rixdollar or Double Crown of 6 marks or 96 Danish shillings from 1776	449.5	875	2 6 1½
Coroa of 1,000 reis or 10 testons	385.2	917	2 2 4	Rixdollar current of 1749	413.6	833	2 1 5
10 Macutas (African Possessions) .. .. .	..	..	1 3 2	Rigsbanklaer	234	..	1 2 11
Teston of 100 reis (1854) ..	38.58	..	0 3 5	Mark of 16 shillings ..	97	688	0 6 5
5 Testons of 500 reis ..	192.9	..	1 1 2	NORWAY.			
ITALY.				Specie Rixdaler ..	446.8	875	2 5 11
Teston of Rome of 10 paoli or 100 baiocchi ..	407.99	917	2 4 3½	Mark, Ort, or 24 Schel- lings	89.4	..	0 7 7
Teston of 30 baiocchi ..	122.30	..	0 10 10½	SWEDEN.			
Sculo of Pius IX., 1854 ..	414.13	900	2 4 1½	Specie Rixdaler or new Crown	528.5	750	2 6 1
Paolo of 10 baiocchi ..	41.4	..	0 3 7	½, ¼, ⅛, and ⅞ in proportion.			
Papetto, 20 baiocchi ..	82.72	..	0 7 3	RUSSIA.			
New Crown of 1816 (Sardinia)	385.8	..	2 1 8	Rouble, 1849, of 100 kopecks	319.8	878	1 11 3
Ducat of Venice of 8 livres	351.5	826	1 12 2	Poltmik	153.9	..	0 13 7½
Crown of the Cross ..	490.5	948	2 13 1	Poltmik of 10½ dolls Zlot of Poland of 5 al- tuns 15 kopecks	80.0	..	0 6 9½
Ducat	480.8	948	2 2 6	TURKEY.			
Taláro	447.4	826	2 3 10	Aitnichles since 1771 ..	445.7	550	1 7 9½
Ozella	154.9	948	0 12 2	Piece of 20 Piastres, 1845	371.4	830	1 13 10½
Francesconi of Tuscany of 10 paoli	393.6	917	2 3 0	Piastre of Constantino- ple	18.6	..	0 1 6
Dodici Carlini of Naples Ducat of 10 carlini, 1863	424.9 354.1	833½ 833	3 2 4 1 12 7½	GREECE.			
The SWISS Coins are the same as the French.				5 Drachme piece of Otho Phoenix (Capo d'Istria)	354.5 70.9	900 ..	1 14 2 1 5 0½
GERMANY.				EGYPT.			
Rixdollar, or Specie- reichsthaler of Bava- ria, &c.	438.1	833	2 3 0	New Piastre (½, ¼, ⅛, ⅞ in proportion)	370.4	830	1 13 10
Kronenthaler	455.9	872	2 6 6½	UNITED STATES.			
Crown of 1838 of 3½ gulden or florins ..	572.8	900	3 2 0	Dollar	412.5	900	2 4 0
Kopfstuck or 24 Kreut- zers, of 1800	102.5	533	0 5 10	Dime	41.3	..	0 3 7
Florin or Gulden of 60 kreutzers	166.7	900	0 14 3	SOUTH AMERICA, &c.			
6 Kreutzers of Baden, of 1840	39.4	325	0 1 3	Piastre of Mexico, Gua- temala, Peru, and Bolivia	416.7	903	2 4 6
6 Kreutzers of Wurtam- burg	40.1	333	0 1 3½	" of N. Grenada, Quito, Chili	385.8	900	2 1 8
Mark or 16 Shilling piece of Hamburg ..	111.4	750	0 10 3½	" of Uruguay, peso duro	416.7	875	2 3 4
Thaler common to the Northern States ..	343.7	750	1 9 0	Piece of 2,000 Reis of Brazil	393.5	916½	2 3 0
" of silbergroschen ..	286.5	900	1 9 0	" 1,000 " " ..	196.7	..	1 1 8
Florin of 24 Marien- groschen of Hanover ..	201.6	1000	1 3 7	" 500 " " ..	98.9	..	0 8 9
Crown of Hanover or Rixdollar	459.8	878	2 6 5	PERSIA.			
AUSTRIA.				Rupee of Shiraz, A. H. 1245-48	105.12	916½	0 9 4
Species-reichsthaler ..	443.5	878	2 5 9	Larn of Persia and Arabia	74.5	965	0 6 11½
Rixdollar of Convention since 1758	433.2	..	2 4 10	THIBET.			
Florin or Gulden	216.5	833	1 1 6	Chah-chim or Tsang- pahu	58.0	792	0 4 5½
20 Kreutzer piece of Francis Joseph	60.8	900	0 5 10	INDIA.			
HOLLAND.				Timasha of Nipal	84.3	929	3 0 1
Ducaton or Ryder of 3 florins since 1818 ..	108.4	898	2 11 5	Rupee of Nipal, 1808- 24, average	84.7	768	0 6 4
Ducat or Rixdollar of 2½ gulden, 1848	385.8	945	2 3 4	Madras Half-Pagoda ..	826.73	894	12 1 3
Florin or Gulden of 1848	254.3	..	0 14 5½	" 5 Fanam piece ..	71.51	900	6 0 3
25 Cents	55.2	640	0 3 1	Goa Rupee	168.5	864	0 14 1½
½ Gulden or 25 Cents of Netherlands India of 1854	49.1	720	0 3 5	CHINA.			
				1 Dollar of 72 kandarins 1 Tael of 10 mace .. ..	..	..	2 0 0 3 2 0
				JAPAN.			
				Tigo-gin of 40 mace (½, ¼, ⅛ in proportion.)	..	approxi- mately.	1 6

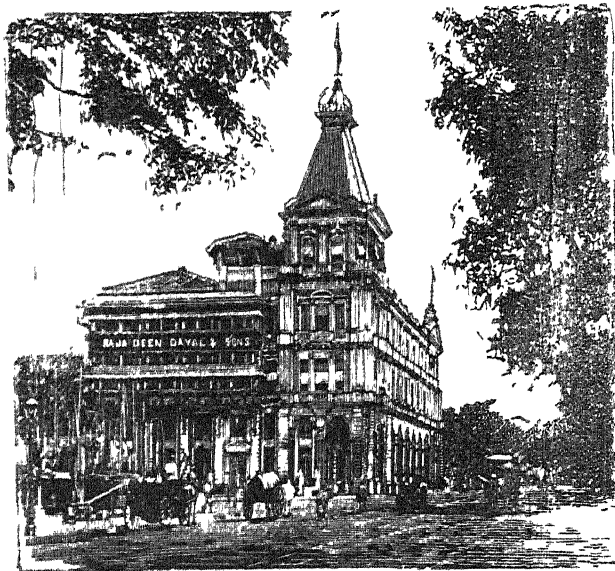
TABLE OF INCOME OR WAGES

No.	Year	1897	1898	1899	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536
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EXCHANGE TABLES.

RAJA DEEN DAYAL & Sons,

F O R T,



HORNBY ROW, BOMBAY.

ART PHOTOGRAPHIC SALON

Daily Open to the Public from 8 a.m. to 7 p.m.

Sittings from 8 a.m. to 3 p.m.

(SUNDAYS EXCEPTED.)

Hydraulic Lift at the disposal of our Visitors.

OPINIONS OF THE PRESS.

"TIMES OF INDIA," 26th November, 1896.—"It is scarcely too much to say that the enterprising proprietors have succeeded in endowing Bombay with the most splendidly equipped Photographic Salon in the East."

"BOMBAY GAZETTE," 28th November, 1896.—"Neither trouble nor expense has been spared to make the Salon in Hornby Row the very best of its kind in India. The dressing rooms are especially noteworthy; that for the Ladies being supplied with every requisite for arranging the toilet that the most exacting belle could desire."

"ADVOCATE OF INDIA," 24th November, 1896.—"The ladies' boudoir is a model of comfort combined with elegance."

A VISIT FROM RAJAS, MAHARAJAS, TOURISTS,
AND

Gentry passing through Bombay respectfully invited.

EXCHANGE TABLES.

We give in a compendious form Tables of Exchange from TEN PENCE TO ONE SHILLING AND ELEVEN PENCE of **Rupees into Sterling.**

In order to find the Sterling value of any number of rupees at any exchange rate from 10d. rising by $\frac{1}{4}$ d. to 1s. 11d., add the exchange value of the fraction of the pence to the exchange value of the integral numbers. Thus :—

To find the Sterling value of Rs. 8,000 at the exchange of 1s. $4\frac{1}{4}$ d. : The Sterling value of Rs. 8,000 at 1s. 4d. = £533 6s. 8d., add to it the Sterling value of Rs. 8,000 at $\frac{1}{4}$ d. = £7 5s. 10d., the total £540 12s. 6d. is the Sterling value required.

To find the Sterling value of Rs. 8,059 at the exchange of 1s. $5\frac{1}{4}$ d. : Find the Sterling value of Rs. 8,059 at 1s. 5d., thus :—

				£	s.	d.	f.
Rs. 8 000 ..	.	...	...	566	13	4	0
" 50 ...		...	...	3	10	10	0
" 9 ...	.	...	...	0	12	9	0
				<hr/>			
				£570 16 11 0			

Then add the Sterling value of Rs. 8,059 at $\frac{1}{4}$ d. :

				£	s.	d.	f.
Rs. 8,000 ...	...	...	...	2	12	1	0
" 50 ...	...	...	...	0	0	3	3 62
" 9 ...	...	...	...	0	0	0	2 81
				<hr/>			
				£2 12 5 2 43			

Total Sterling value of Rs. 8,059 at 1s. $5\frac{1}{4}$ d. ... £573 9 4 2 43

RUPEES INTO

10L	11L	1L 0L	1L 1L	Amount.	1L 2L	1L 3L	1L 4L
£ S. D. P. D.	£ S. D. P. D.	£ S. D. P. D.	£ S. D. P. D.		£ S. D. P. D.	£ S. D. P. D.	£ S. D. P. D.
0 21	0 23	0 25	0 27	Pies 1	0 29	0 31	0 33
0 42	0 46	0 50	0 54	2	0 58	0 62	0 67
0 63	0 69	0 75	0 81	3	0 87	0 93	1 0
0 84	0 92	1 00	1 09	4	1 16	1 23	1 33
1 04	1 14	1 25	1 37	5	1 43	1 56	1 67
1 25	1 37	1 50	1 63	6	1 75	1 87	2 0
1 46	1 60	1 75	1 90	7	2 04	2 18	2 33
1 67	1 83	2 00	2 16	8	2 33	2 50	2 67
1 87	2 05	2 25	2 43	9	2 62	2 81	3 0
2 08	2 28	2 50	2 70	10	2 91	3 12	3 33
2 29	2 50	2 75	2 97	11	3 20	3 43	3 67
2 50	2 75	3 00	3 25	Ans. 1	3 50	3 75	4 0
2 75	3 00	3 25	3 50	2	4 20	4 50	4 8
3 00	3 25	3 50	3 75	3	4 50	4 85	5 2
3 25	3 50	3 75	4 00	4	4 80	5 15	5 5
3 50	4 00	4 25	4 50	5	5 10	5 45	5 8
4 00	4 25	4 50	4 75	6	5 40	5 75	6 2
4 25	4 50	4 75	5 00	7	5 70	6 15	6 6
4 50	5 00	5 25	5 50	8	6 00	6 45	6 9
5 00	5 25	5 50	5 75	9	6 30	6 75	7 2
5 25	5 50	5 75	6 00	10	6 60	7 05	7 5
5 50	6 00	6 25	6 50	11	6 90	7 35	7 8
6 00	6 25	6 50	6 75	12	7 20	7 65	8 1
6 25	6 50	6 75	7 00	13	7 50	7 95	8 4
6 50	7 00	7 25	7 50	14	7 80	8 25	8 7
7 00	7 25	7 50	7 75	15	8 10	8 55	9 0
7 25	7 50	7 75	8 00	Rs. 1	8 40	8 85	9 3
7 50	8 00	8 25	8 50	2	8 70	9 15	9 6
8 00	8 25	8 50	8 75	3	9 00	9 45	9 9
8 25	8 50	8 75	9 00	4	9 30	9 75	10 2
8 50	9 00	9 25	9 50	5	9 60	10 05	10 5
9 00	9 25	9 50	9 75	6	9 90	10 35	10 8
9 25	9 50	9 75	10 00	7	10 20	10 65	11 1
9 50	10 00	10 25	10 50	8	10 50	10 95	11 4
10 00	10 25	10 50	10 75	9	10 80	11 25	11 7
10 25	10 50	10 75	11 00	10	11 10	11 55	12 0
10 50	11 00	11 25	11 50	20	11 40	11 85	12 3
11 00	11 25	11 50	11 75	30	11 70	12 15	12 6
11 25	11 50	11 75	12 00	40	12 00	12 45	12 9
11 50	12 00	12 25	12 50	50	12 30	12 75	13 2
12 00	12 25	12 50	12 75	60	12 60	13 05	13 5
12 25	12 50	12 75	13 00	70	12 90	13 35	13 8
12 50	13 00	13 25	13 50	80	13 20	13 65	14 1
13 00	13 25	13 50	13 75	90	13 50	13 95	14 4
13 25	13 50	13 75	14 00	100	13 80	14 25	14 7
13 50	14 00	14 25	14 50	200	14 10	14 55	15 0
14 00	14 25	14 50	14 75	300	14 40	14 85	15 3
14 25	14 50	14 75	15 00	400	14 70	15 15	15 6
14 50	15 00	15 25	15 50	500	15 00	15 45	15 9
15 00	15 25	15 50	15 75	600	15 30	15 75	16 2
15 25	15 50	15 75	16 00	700	15 60	16 05	16 5
15 50	16 00	16 25	16 50	800	15 90	16 35	16 8
16 00	16 25	16 50	16 75	900	16 20	16 65	17 1
16 25	16 50	16 75	17 00	1000	16 50	16 95	17 4
16 50	17 00	17 25	17 50	2000	16 80	17 25	17 7
17 00	17 25	17 50	17 75	3000	17 10	17 55	18 0
17 25	17 50	17 75	18 00	4000	17 40	17 85	18 3
17 50	18 00	18 25	18 50	5000	17 70	18 15	18 6
18 00	18 25	18 50	18 75	6000	18 00	18 45	18 9
18 25	18 50	18 75	19 00	7000	18 30	18 75	19 2
18 50	19 00	19 25	19 50	8000	18 60	19 05	19 5
19 00	19 25	19 50	19 75	9000	18 90	19 35	19 8
19 25	19 50	19 75	20 00	10000	19 20	19 65	20 1
19 50	20 00	20 25	20 50	20000	19 50	19 95	20 4
20 00	20 25	20 50	20 75	30000	19 80	20 25	20 7
20 25	20 50	20 75	21 00	40000	20 10	20 55	21 0
20 50	21 00	21 25	21 50	50000	20 40	20 85	21 3
21 00	21 25	21 50	21 75	60000	20 70	21 15	21 6
21 25	21 50	21 75	22 00	70000	21 00	21 45	21 9
21 50	22 00	22 25	22 50	80000	21 30	21 75	22 2
22 00	22 25	22 50	22 75		21 60	22 05	22 5
22 25	22 50	22 75	23 00		21 90	22 35	22 8
22 50	23 00	23 25	23 50		22 20	22 65	23 1
23 00	23 25	23 50	23 75		22 50	22 95	23 4
23 25	23 50	23 75	24 00		22 80	23 25	23 7
23 50	24 00	24 25	24 50		23 10	23 55	24 0
24 00	24 25	24 50	24 75		23 40	23 85	24 3
24 25	24 50	24 75	25 00		23 70	24 15	24 6
24 50	25 00	25 25	25 50		24 00	24 45	24 9
25 00	25 25	25 50	25 75		24 30	24 75	25 2
25 25	25 50	25 75	26 00		24 60	25 05	25 5
25 50	26 00	26 25	26 50		24 90	25 35	25 8
26 00	26 25	26 50	26 75		25 20	25 65	26 1
26 25	26 50	26 75	27 00		25 50	25 95	26 4
26 50	27 00	27 25	27 50		25 80	26 25	26 7
27 00	27 25	27 50	27 75		26 10	26 55	27 0
27 25	27 50	27 75	28 00		26 40	26 85	27 3
27 50	28 00	28 25	28 50		26 70	27 15	27 6
28 00	28 25	28 50	28 75		27 00	27 45	27 9
28 25	28 50	28 75	29 00		27 30	27 75	28 2
28 50	29 00	29 25	29 50		27 60	28 05	28 5
29 00	29 25	29 50	29 75		27 90	28 35	28 8
29 25	29 50	29 75	30 00		28 20	28 65	29 1
29 50	30 00	30 25	30 50		28 50	28 95	29 4
30 00	30 25	30 50	30 75		28 80	29 25	29 7
30 25	30 50	30 75	31 00		29 10	29 55	30 0
30 50	31 00	31 25	31 50		29 40	29 85	30 3
31 00	31 25	31 50	31 75		29 70	30 15	30 6
31 25	31 50	31 75	32 00		30 00	30 45	30 9
31 50	32 00	32 25	32 50		30 30	30 75	31 2
32 00	32 25	32 50	32 75		30 60	31 05	31 5
32 25	32 50	32 75	33 00		30 90	31 35	31 8
32 50	33 00	33 25	33 50		31 20	31 65	32 1
33 00	33 25	33 50	33 75		31 50	31 95	32 4
33 25	33 50	33 75	34 00		31 80	32 25	32 7
33 50	34 00	34 25	34 50		32 10	32 55	33 0
34 00	34 25	34 50	34 75		32 40	32 85	33 3
34 25	34 50	34 75	35 00		32 70	33 15	33 6
34 50	35 00	35 25	35 50		33 00	33 45	33 9
35 00	35 25	35 50	35 75		33 30	33 75	34 2
35 25	35 50	35 75	36 00		33 60	34 05	34 5
35 50	36 00	36 25	36 50		33 90	34 35	34 8
36 00	36 25	36 50	36 75		34 20	34 65	35 1
36 25	36 50	36 75	37 00		34 50	34 95	35 4
36 50	37 00	37 25	37 50		34 80	35 25	35 7
37 00	37 25	37 50	37 75		35 10	35 55	36 0
37 25	37 50	37 75	38 00		35 40	35 85	36 3
37 50	38 00	38 25	38 50		35 70	36 15	36 6
38 00	38 25	38 50	38 75		36 00	36 45	36 9
38 25	38 50	38 75	39 00		36 30	36 75	37 2
38 50	39 00	39 25	39 50		36 60	37 05	37 5
39 00	39 25	39 50	39 75		36 90	37 35	37 8
39 25	39 50	39 75	40 00		37 20	37 65	38 1
39 50	40 00	40 25	40 50		37 50	37 95	38 4
40 00	40 25	40 50	40 75		37 80	38 25	38 7
40 25	40 50	40 75	41 00		38 10	38 55	39 0
40 50	41 00	41 25	41 50		38 40	38 85	39 3
41 00	41 25	41 50	41 75		38 70	39 15	39 6
41 25	41 50	41 75	42 00		39 00	39 45	39 9
41 50	42 00	42 25	42 50		39 30	39 75	40 2
42 00	42 25	42 50	42 75		39 60	40 05	40 5
42 25	42 50	42 75	43 00		39 90	40 35	40 8
42 50	43 00	43 25	43 50		40 20	40 65	41 1
43 00	43 25	43 50	43 75		40 50	40 95	41 4
43 25	43 50	43 75	44 00		40 80	41 25	41 7
43 50	44 00	44 25	44 50		41 10	41 55	42 0
44 00	44 25	44 50	44 75		41 40	41 85	42 3
44 25	44 50	44 75	45 00		41 70	42 15	42 6
44 50	45 00	45 25	45 50		42 00	42 45	42 9
45 00	45 25	45 50	45 75		42 30	42 75	43 2
45 25	45 50	45 75	46 00		42 60	43 05	43 5
45 50	46 00	46 25	46 50		42 90	43 35	43 8
46 00	46 25	46 50	46 75		43 20	43 65	44 1
46 25	46 50	46 75	47 00		43 50	43 95	44 4
46 50	47 00	47 25	47 50		43 80	44 25	44 7
47 00	47 25	47 50	47 75		44 10	44 55	45 0
47 25	47 50	47 75	48 00		44 40	44 85	45 3
47 50	48 00	48 25	48 50		44 70	45 15	45 6
48 00	48 25	48 50	48 75		45 00	45 45	45 9
48 25	48 50	48 75	49 00		45 30	45 75	46 2
48 50	49 00	49 25	49 50		45 60	46 05	46 5
49 00	49 25	49 50	49 75		45 90	46 35	46

POUNDS STERLING.

1s. 5d.				1s. 6d.				1s. 7d.				1s. 8d.				Amount.				1s. 9d.				1s. 10d.				1s. 11d.			
£	s.	d.	f.d.	£	s.	d.	f.d.	£	s.	d.	f.d.	£	s.	d.	f.d.					£	s.	d.	f.d.	£	s.	d.	f.d.	£	s.	d.	f.d.
		0.35				0.37				0.39				0.41								0.43						0.45			0.47
		0.70				0.75				0.79				0.83								0.87						0.91			0.95
		1.06				1.12				1.18				1.25								1.31						1.37			1.43
		1.41				1.50				1.58				1.66								1.74						1.83			1.91
		1.77				1.87				1.97				2.08								2.18						2.29			2.39
		2.12				2.25				2.37				2.50								2.62						2.75			2.87
		2.47				2.62				2.77				2.91								3.06						3.20			3.35
		2.83				3				3.16				3.33								3.50						3.66			3.83
		3.18				3.37				3.56				3.75								3.93						4.12			4.31
		3.54				3.75				3.96				4.16								4.37						4.58			4.79
		3.89				4.12				4.35				4.58								4.81						5.04			5.27
		4.25				4.50				4.75				5.00								5.25						5.50			5.75
		4.60				4.85				5.10				5.35								5.60						5.85			6.10
		4.95				5.20				5.45				5.70								5.95						6.20			6.45
		5.30				5.55				5.80				6.05								6.30						6.55			6.80
		5.65				5.90				6.15				6.40								6.65						6.90			7.15
		6.00				6.25				6.50				6.75								7.00						7.25			7.50
		6.35				6.60				6.85				7.10								7.35						7.60			7.85
		6.70				6.95				7.20				7.45								7.70						7.95			8.20
		7.05				7.30				7.55				7.80								8.05						8.30			8.55
		7.40				7.65				7.90				8.15								8.40						8.65			8.90
		7.75				8.00				8.25				8.50								8.75						9.00			9.25
		8.10				8.35				8.60				8.85								9.10						9.35			9.60
		8.45				8.70				8.95				9.20								9.45						9.70			9.95
		8.80				9.05				9.30				9.55								9.80						10.05			10.30
		9.15				9.40				9.65				9.90								10.15						10.40			10.65
		9.50				9.75				10.00				10.25								10.50						10.75			11.00
		9.85				10.10				10.35				10.60								10.85						11.10			11.35
		10.20				10.45				10.70				10.95								11.20						11.45			11.70
		10.55				10.80				11.05				11.30								11.55						11.80			12.05
		10.90				11.15				11.40				11.65								11.90						12.15			12.40
		11.25				11.50				11.75				12.00								12.25						12.50			12.75
		11.60				11.85				12.10				12.35								12.60						12.85			13.10
		11.95				12.20				12.45				12.70								12.95						13.20			13.45
		12.30				12.55				12.80				13.05								13.30						13.55			13.80
		12.65				12.90				13.15				13.40								13.65						13.90			14.15
		13.00				13.25				13.50				13.75								14.00						14.25			14.50
		13.35				13.60				13.85				14.10								14.35						14.60			14.85
		13.70				13.95				14.20				14.45								14.70						14.95			15.20
		14.05				14.30				14.55				14.80								15.05						15.30			15.55
		14.40				14.65				14.90				15.15								15.40						15.65			15.90
		14.75				15.00				15.25				15.50								15.75						16.00			16.25
		15.10				15.35				15.60				15.85								16.10						16.35			16.60
		15.45				15.70				15.95				16.20								16.45						16.70			16.95
		15.80				16.05				16.30				16.55								16.80						17.05			17.30
		16.15				16.40				16.65				16.90								17.15						17.40			17.65
		16.50				16.75				17.00				17.25								17.50						17.75			18.00
		16.85				17.10				17.35				17.60								17.85						18.10			18.35
		17.20				17.45				17.70				17.95								18.20						18.45			18.70
		17.55				17.80				18.05				18.30								18.55						18.80			19.05
		17.90				18.15				18.40				18.65								18.90						19.15			19.40
		18.25				18.50				18.75				19.00								19.25						19.50			19.75
		18.60				18.85				19.10				19.35								19.60						19.85			20.10
		18.95				19.20				19.45				19.70								19.95						20.20			20.45
		19.30				19.55				19.80				20.05								20.30						20.55			20.80
		19.65				19.90				20.15				20.40								20.65						20.90			21.15
		20.00				20.25				20.50				20.75								21.00						21.25			21.50
		20.35				20.60				20.85				21.10								21.35						21.60			21.85
		20.70				20.95				21.20				21.45								21.70						21.95			22.20
		21.05				21.30				21.55				21.80								22.05						22.30			22.55
		21.40				21.65				21.90				22.15								22.40						22.65			22.90
		21.75				22.00				22.25				22.50								22.75						23.00			23.25
		22.10				22.35				22.60				22.85								23.10						23.35			23.60
		22.45				22.70				22.95				23.20								23.45						23.70			23.95
		22.80				23.05				23.30				23.55								23.80						24.05			24.30
		23.15				23.40				23.65				23.90								24.15						24.40			24.65
		23.50				23.75				24.00				24.25								24.50						24.75			25.00
		23.85				24.10				24.35				24.60								24.85									

RUPEES INTO

14d.	12d.	34d.	19d.	Amount.	38d.	58d.	78d.
£ s. d. p.	£ s. d. p.	£ s. d. p.	£ s. d. p.		£ s. d. p.	£ s. d. p.	£ s. d. p.
Pies				1	001	001	002
2	001	001	001	2	001	001	003
3	001	001	001	3	002	003	005
4	001	001	001	4	003	005	007
5	001	001	001	5	003	006	009
6	001	001	001	6	004	007	010
7	001	001	001	7	005	009	012
8	001	001	001	8	006	010	014
9	001	001	001	9	007	011	016
10	001	001	001	10	007	013	018
11	001	001	001	11	008	014	020
Ans. 1	002	012	003	Ans. 1	009	015	021
2	002	012	003	2	018	031	043
3	002	012	003	3	028	046	065
4	002	012	003	4	037	062	087
5	002	012	003	5	046	078	109
6	002	012	003	6	056	093	131
7	002	012	003	7	065	109	153
8	002	012	003	8	075	125	175
9	002	012	003	9	084	140	196
10	002	012	003	10	093	156	218
11	002	012	003	11	103	171	240
12	002	012	003	12	112	187	262
13	002	012	003	13	121	203	284
14	002	012	003	14	131	218	306
15	002	012	003	15	140	234	328
Rs. 1	002	012	003	Rs. 1	150	250	350
2	002	012	003	2	300	500	700
3	002	012	003	3	450	750	1050
4	002	012	003	4	600	1000	1400
5	002	012	003	5	750	1250	1750
6	002	012	003	6	900	1500	2100
7	002	012	003	7	1050	1750	2450
8	002	012	003	8	1200	2000	2800
9	002	012	003	9	1350	2250	3150
10	002	012	003	10	1500	2500	3500
20	002	012	003	20	3000	5000	7000
30	002	012	003	30	4500	7500	10500
40	002	012	003	40	6000	10000	14000
50	002	012	003	50	7500	12500	17500
60	002	012	003	60	9000	15000	21000
70	002	012	003	70	10500	17500	24500
80	002	012	003	80	12000	20000	28000
90	002	012	003	90	13500	22500	31500
100	002	012	003	100	15000	25000	35000
200	002	012	003	200	30000	50000	70000
300	002	012	003	300	45000	75000	105000
400	002	012	003	400	60000	100000	140000
500	002	012	003	500	75000	125000	175000
600	002	012	003	600	90000	150000	210000
700	002	012	003	700	105000	175000	245000
800	002	012	003	800	120000	200000	280000
900	002	012	003	900	135000	225000	315000
1,000	002	012	003	1,000	150000	250000	350000
2,000	002	012	003	2,000	300000	500000	700000
3,000	002	012	003	3,000	450000	750000	1050000
4,000	002	012	003	4,000	600000	1000000	1400000
5,000	002	012	003	5,000	750000	1250000	1750000
6,000	002	012	003	6,000	900000	1500000	2100000
7,000	002	012	003	7,000	1,050,000	1,750,000	2,450,000
8,000	002	012	003	8,000	1,200,000	2,000,000	2,800,000
9,000	002	012	003	9,000	1,350,000	2,250,000	3,150,000
10,000	002	012	003	10,000	1,500,000	2,500,000	3,500,000
20,000	002	012	003	20,000	3,000,000	5,000,000	7,000,000
30,000	002	012	003	30,000	4,500,000	7,500,000	10,500,000
40,000	002	012	003	40,000	6,000,000	10,000,000	14,000,000
50,000	002	012	003	50,000	7,500,000	12,500,000	17,500,000
60,000	002	012	003	60,000	9,000,000	15,000,000	21,000,000
70,000	002	012	003	70,000	10,500,000	17,500,000	24,500,000
80,000	002	012	003	80,000	12,000,000	20,000,000	28,000,000
90,000	002	012	003	90,000	13,500,000	22,500,000	31,500,000
1,00,000	002	012	003	1,00,000	15,000,000	25,000,000	35,000,000
1,10,000	002	012	003	1,10,000	16,500,000	27,500,000	38,500,000
1,20,000	002	012	003	1,20,000	18,000,000	30,000,000	42,000,000
1,30,000	002	012	003	1,30,000	19,500,000	32,500,000	45,500,000
1,40,000	002	012	003	1,40,000	21,000,000	35,000,000	49,000,000
1,50,000	002	012	003	1,50,000	22,500,000	37,500,000	52,500,000
1,60,000	002	012	003	1,60,000	24,000,000	40,000,000	56,000,000
1,70,000	002	012	003	1,70,000	25,500,000	42,500,000	59,500,000
1,80,000	002	012	003	1,80,000	27,000,000	45,000,000	63,000,000
1,90,000	002	012	003	1,90,000	28,500,000	47,500,000	66,500,000
2,00,000	002	012	003	2,00,000	30,000,000	50,000,000	70,000,000

POUNDS STERLING.

1/16d.	3/16d.	5/16d.	7/16d.	Amount.	9/16d.	11/16d.	13/16d.	15/16d.
£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.		£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.
..	..	0 01	0 01	Pies 1	0 01	0 01	0 01	0 02
..	..	0 01	0 01	2	0 02	0 02	0 02	0 03
..	0 01	0 02	0 02	3	0 03	0 03	0 03	0 05
..	0 01	0 02	0 03	4	0 04	0 04	0 04	0 07
..	0 01	0 03	0 04	5	0 05	0 05	0 05	0 09
..	0 02	0 03	0 05	6	0 06	0 06	0 06	0 11
..	0 02	0 04	0 06	7	0 07	0 07	0 07	0 13
0 01	0 03	0 05	0 07	8	0 08	0 08	0 08	0 15
0 01	0 03	0 05	0 08	9	0 09	0 09	0 09	0 17
0 01	0 03	0 06	0 09	10	0 10	0 10	0 10	0 19
0 01	0 04	0 07	0 10	11	0 11	0 11	0 11	0 21
0 02	0 04	0 07	0 11	Ans. 1	0 12	0 12	0 12	0 23
0 03	0 05	0 08	0 12	2	0 13	0 13	0 13	0 26
0 04	0 06	0 09	0 13	3	0 14	0 14	0 14	0 30
0 05	0 07	0 10	0 14	4	0 15	0 15	0 15	0 33
0 06	0 08	0 11	0 15	5	0 16	0 16	0 16	0 37
0 07	0 09	0 12	0 16	6	0 17	0 17	0 17	0 41
0 08	0 10	0 13	0 17	7	0 18	0 18	0 18	0 45
0 09	0 11	0 14	0 18	8	0 19	0 19	0 19	0 49
0 10	0 12	0 15	0 19	9	0 20	0 20	0 20	0 53
0 11	0 13	0 16	0 20	10	0 21	0 21	0 21	0 57
0 12	0 14	0 17	0 21	11	0 22	0 22	0 22	0 61
0 13	0 15	0 18	0 22	12	0 23	0 23	0 23	0 65
0 14	0 16	0 19	0 23	13	0 24	0 24	0 24	0 69
0 15	0 17	0 20	0 24	14	0 25	0 25	0 25	0 73
0 16	0 18	0 21	0 25	15	0 26	0 26	0 26	0 77
0 17	0 19	0 22	0 26	16	0 27	0 27	0 27	0 81
0 18	0 20	0 23	0 27	17	0 28	0 28	0 28	0 85
0 19	0 21	0 24	0 28	18	0 29	0 29	0 29	0 89
0 20	0 22	0 25	0 29	19	0 30	0 30	0 30	0 93
0 21	0 23	0 26	0 30	20	0 31	0 31	0 31	0 97
0 22	0 24	0 27	0 31	21	0 32	0 32	0 32	1 01
0 23	0 25	0 28	0 32	22	0 33	0 33	0 33	1 05
0 24	0 26	0 29	0 33	23	0 34	0 34	0 34	1 09
0 25	0 27	0 30	0 34	24	0 35	0 35	0 35	1 13
0 26	0 28	0 31	0 35	25	0 36	0 36	0 36	1 17
0 27	0 29	0 32	0 36	26	0 37	0 37	0 37	1 21
0 28	0 30	0 33	0 37	27	0 38	0 38	0 38	1 25
0 29	0 31	0 34	0 38	28	0 39	0 39	0 39	1 29
0 30	0 32	0 35	0 39	29	0 40	0 40	0 40	1 33
0 31	0 33	0 36	0 40	30	0 41	0 41	0 41	1 37
0 32	0 34	0 37	0 41	31	0 42	0 42	0 42	1 41
0 33	0 35	0 38	0 42	32	0 43	0 43	0 43	1 45
0 34	0 36	0 39	0 43	33	0 44	0 44	0 44	1 49
0 35	0 37	0 40	0 44	34	0 45	0 45	0 45	1 53
0 36	0 38	0 41	0 45	35	0 46	0 46	0 46	1 57
0 37	0 39	0 42	0 46	36	0 47	0 47	0 47	2 01
0 38	0 40	0 43	0 47	37	0 48	0 48	0 48	2 05
0 39	0 41	0 44	0 48	38	0 49	0 49	0 49	2 09
0 40	0 42	0 45	0 49	39	0 50	0 50	0 50	2 13
0 41	0 43	0 46	0 50	40	0 51	0 51	0 51	2 17
0 42	0 44	0 47	0 51	41	0 52	0 52	0 52	2 21
0 43	0 45	0 48	0 52	42	0 53	0 53	0 53	2 25
0 44	0 46	0 49	0 53	43	0 54	0 54	0 54	2 29
0 45	0 47	0 50	0 54	44	0 55	0 55	0 55	2 33
0 46	0 48	0 51	0 55	45	0 56	0 56	0 56	2 37
0 47	0 49	0 52	0 56	46	0 57	0 57	0 57	2 41
0 48	0 50	0 53	0 57	47	0 58	0 58	0 58	2 45
0 49	0 51	0 54	0 58	48	0 59	0 59	0 59	2 49
0 50	0 52	0 55	0 59	49	0 60	0 60	0 60	2 53
0 51	0 53	0 56	0 60	50	0 61	0 61	0 61	2 57
0 52	0 54	0 57	0 61	51	0 62	0 62	0 62	3 01
0 53	0 55	0 58	0 62	52	0 63	0 63	0 63	3 05
0 54	0 56	0 59	0 63	53	0 64	0 64	0 64	3 09
0 55	0 57	0 60	0 64	54	0 65	0 65	0 65	3 13
0 56	0 58	0 61	0 65	55	0 66	0 66	0 66	3 17
0 57	0 59	0 62	0 66	56	0 67	0 67	0 67	3 21
0 58	0 60	0 63	0 67	57	0 68	0 68	0 68	3 25
0 59	0 61	0 64	0 68	58	0 69	0 69	0 69	3 29
0 60	0 62	0 65	0 69	59	0 70	0 70	0 70	3 33
0 61	0 63	0 66	0 70	60	0 71	0 71	0 71	3 37
0 62	0 64	0 67	0 71	61	0 72	0 72	0 72	3 41
0 63	0 65	0 68	0 72	62	0 73	0 73	0 73	3 45
0 64	0 66	0 69	0 73	63	0 74	0 74	0 74	3 49
0 65	0 67	0 70	0 74	64	0 75	0 75	0 75	3 53
0 66	0 68	0 71	0 75	65	0 76	0 76	0 76	3 57
0 67	0 69	0 72	0 76	66	0 77	0 77	0 77	4 01
0 68	0 70	0 73	0 77	67	0 78	0 78	0 78	4 05
0 69	0 71	0 74	0 78	68	0 79	0 79	0 79	4 09
0 70	0 72	0 75	0 79	69	0 80	0 80	0 80	4 13
0 71	0 73	0 76	0 80	70	0 81	0 81	0 81	4 17
0 72	0 74	0 77	0 81	71	0 82	0 82	0 82	4 21
0 73	0 75	0 78	0 82	72	0 83	0 83	0 83	4 25
0 74	0 76	0 79	0 83	73	0 84	0 84	0 84	4 29
0 75	0 77	0 80	0 84	74	0 85	0 85	0 85	4 33
0 76	0 78	0 81	0 85	75	0 86	0 86	0 86	4 37
0 77	0 79	0 82	0 86	76	0 87	0 87	0 87	4 41
0 78	0 80	0 83	0 87	77	0 88	0 88	0 88	4 45
0 79	0 81	0 84	0 88	78	0 89	0 89	0 89	4 49
0 80	0 82	0 85	0 89	79	0 90	0 90	0 90	4 53
0 81	0 83	0 86	0 90	80	0 91	0 91	0 91	4 57
0 82	0 84	0 87	0 91	81	0 92	0 92	0 92	5 01
0 83	0 85	0 88	0 92	82	0 93	0 93	0 93	5 05
0 84	0 86	0 89	0 93	83	0 94	0 94	0 94	5 09
0 85	0 87	0 90	0 94	84	0 95	0 95	0 95	5 13
0 86	0 88	0 91	0 95	85	0 96	0 96	0 96	5 17
0 87	0 89	0 92	0 96	86	0 97	0 97	0 97	5 21
0 88	0 90	0 93	0 97	87	0 98	0 98	0 98	5 25
0 89	0 91	0 94	0 98	88	0 99	0 99	0 99	5 29
0 90	0 92	0 95	0 99	89	1 00	1 00	1 00	5 33
0 91	0 93	0 96	1 00	90	1 01	1 01	1 01	5 37
0 92	0 94	0 97	1 01	91	1 02	1 02	1 02	5 41
0 93	0 95	0 98	1 02	92	1 03	1 03	1 03	5 45
0 94	0 96	0 99	1 03	93	1 04	1 04	1 04	5 49
0 95	0 97	1 00	1 04	94	1 05	1 05	1 05	5 53
0 96	0 98	1 01	1 05	95	1 06	1 06	1 06	5 57
0 97	0 99	1 02	1 06	96	1 07	1 07	1 07	6 01
0 98	1 00	1 03	1 07	97	1 08	1 08	1 08	6 05
0 99	1 01	1 04	1 08	98	1 09	1 09	1 09	6 09
1 00	1 02	1 05	1 09	99	1 10	1 10	1 10	6 13
1 01	1 03	1 06	1 10	100	1 11	1 11	1 11	6 17
1 02	1 04	1 07	1 11	101	1 12	1 12	1 12	6 21
1 03	1 05	1 08	1 12	102	1 13	1 13	1 13	6 25
1 04	1 06	1 09	1 13	103	1 14	1 14	1 14	6 29
1 05	1 07	1 10	1 14	104	1 15	1 15	1 15	6 33
1 06	1 08	1 11	1 15	105	1 16	1 16	1 16	6 37
1 07	1 09	1 12	1 16	106	1 17	1 17	1 17	6 41
1 08	1 10	1 13	1 17	107	1 18	1 18	1 18	6 45
1 09	1 11	1 14	1 18	108	1 19	1 19	1 19	6 49
1 10	1 12	1 15	1 19	109	1 20	1 20	1 20	6 53
1 11	1 13	1 16	1 20	110	1 21	1 21	1 21	6 57
1 12	1 14	1 17	1 21	111	1 22	1 22	1 22	7 01
1 13	1 15	1 18	1 22	112	1 23	1 23	1 23	7 05
1 14	1 16	1 19	1 23	113	1 24	1 24	1 24	7 09
1 15	1 17	1 20	1 24	114	1 25	1 25	1 25	7 13
1 16	1 18	1 21	1 25	115	1 26	1 26	1 26	7 17
1 17	1 19	1 22	1 26	116	1 27	1 27	1 27	7 21
1 18	1 20	1 23	1 27	117	1 28	1 28	1 28	7 25
1 19	1 21	1 24	1 28	118	1 29	1 29	1 29	7 29
1 20	1 22	1 25	1 29	119	1 30	1 30	1 30	7 33
1 21	1 23	1 26	1 30	120	1 31	1 31	1 31	7 37
1 22	1 24	1 27	1 31	121	1 32	1 32	1 32	7 41
1 23	1 25	1 28	1 32	122	1 33	1 33	1 33	7 45
1 24	1 26	1 29	1 33	123	1 34	1 34	1 34	7 49
1 25	1 27	1 30	1 34	124	1 35	1 35	1 35	7 53
1 26	1 28	1 31	1 35	125	1 36	1 36	1 36	7 57
1 27	1 29	1 32	1 36	126	1 37	1 37	1 37	8 01
1 28	1 30	1 33	1 37	127	1 38	1 38	1 38	8 05
1 29	1 31	1 34	1 38	128	1 39	1 39	1 39	8 09
1 30	1 32	1 35	1 39	129	1 40	1 40	1 40	8 13
1 31	1 33	1 36	1 40	130	1 41	1 41	1 41	8 17
1 32	1 34	1 37						

RUPEES INTO

1/32d.	3/32d.	5/32d.	7/32d.	Amount.	9/32d.	11/32d.	13/32d.	15/32d.
£ s. d.	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.
..	..	..	..	Pies 1	..	0 01	0 01	0 01
..	..	..	0 01	2	0 01	0 01	0 01	0 02
..	..	0 01	0 01	3	0 01	0 02	0 02	0 02
..	..	0 01	0 02	4	0 02	0 02	0 03	0 03
..	..	0 01	0 02	5	0 02	0 03	0 04	0 04
..	0 0	0 0	0 0	6	0 02	0 03	0 05	0 05
..	0 0	0 0	0 0	7	0 04	0 05	0 06	0 06
..	0 01	0 02	0 03	8	0 04	0 07	0 08	0 07
..	0 01	0 02	0 04	9	0 06	0 06	0 07	0 08
..	0 02	0 04	0 04	10	0 07	0 07	0 08	0 09
..	0 02	0 04	0 06	11	0 07	0 07	0 09	0 10
..	0 02	0 04	0 05	Ans. 1	0 07	0 08	0 10	0 11
0 0	0 1	0 08	0 10	2	0 11	0 17	0 20	0 23
0 1	0 1	0 11	0 16	3	0 21	0 25	0 30	0 35
0 1	0 1	0 1	0 21	4	0 28	0 34	0 40	0 46
0 1	0 1	0 19	0 27	5	0 35	0 43	0 50	0 58
0 19	0 11	0 22	0 3	6	0 42	0 51	0 60	0 70
0 20	0 11	0 27	0 8	7	0 49	0 60	0 71	0 82
0 20	0 18	0 3	0 4	8	0 56	0 68	0 81	0 93
0 02	0 21	0 3	0 4	9	0 6	0 77	0 91	1 05
0 0	0 2	0 3	0 54	10	0 7	0 85	1 01	1 17
0 0	0 23	0 4	0 6	11	0 77	0 94	1 11	1 28
0 0	0 2	0 4	0 6	12	0 81	1 03	1 21	1 40
0 1	0 23	0 50	0 71	13	0 91	1 11	1 32	1 52
0 11	0 2	0 54	0 7	14	0 95	1 20	1 42	1 64
0 11	0	0 55	0 82	15	1 05	1 28	1 52	1 75
0 12	0 7	0 6	0 7	Rs. 1	1 11	1 37	1 62	1 87
0 2	0 7	0 6	1 1	2	2 25	2 75	3 25	3 75
0 3	1 1	1 6	2 4	3	3 37	4 12	4 87	5 62
0 7	1 6	2 5	3 3	4	4 50	5 50	6 50	7 50
0 6	1 6	3 1	4 3	5	5 16	6 25	7 35	8 45
0 7	2 5	3 7	4 12	6	6 25	7 35	8 45	9 55
1 7	2 5	4 7	5 12	7	7 35	8 45	9 55	11 05
1 1	3	5 11	6 1	8	8 45	9 55	11 05	12 15
1 1	3 37	5 16	6 16	9	9 55	11 05	12 15	13 25
1 2	3 75	5 25	6 25	10	1 05	1 15	1 25	1 35
1 2	3 75	5 30	6 30	20	2 25	2 75	3 25	3 75
1 7	4 2	6 2	7 2	30	3 37	4 12	4 87	5 62
1 7	4 2	6 2	7 2	40	4 50	5 50	6 50	7 50
1 2	4 6	6 6	7 6	50	5 16	6 25	7 35	8 45
1 2	4 6	6 6	7 6	60	6 25	7 35	8 45	9 55
1 2	4 6	6 6	7 6	70	7 35	8 45	9 55	11 05
2 7	6 25	8 25	9 25	80	8 45	9 55	11 05	12 15
2 2	7 2	9 2	10 2	90	9 55	11 05	12 15	13 25
2 2	7 2	9 2	10 2	100	1 05	1 15	1 25	1 35
2 2	7 2	9 2	10 2	200	2 25	2 75	3 25	3 75
2 2	7 2	9 2	10 2	300	3 37	4 12	4 87	5 62
2 2	7 2	9 2	10 2	400	4 50	5 50	6 50	7 50
2 2	7 2	9 2	10 2	500	5 16	6 25	7 35	8 45
2 2	7 2	9 2	10 2	600	6 25	7 35	8 45	9 55
2 2	7 2	9 2	10 2	700	7 35	8 45	9 55	11 05
2 2	7 2	9 2	10 2	800	8 45	9 55	11 05	12 15
2 2	7 2	9 2	10 2	900	9 55	11 05	12 15	13 25
2 2	7 2	9 2	10 2	1 000	1 05	1 15	1 25	1 35
2 2	7 2	9 2	10 2	2 000	2 25	2 75	3 25	3 75
2 2	7 2	9 2	10 2	3 000	3 37	4 12	4 87	5 62
2 2	7 2	9 2	10 2	4 000	4 50	5 50	6 50	7 50
2 2	7 2	9 2	10 2	5 000	5 16	6 25	7 35	8 45
2 2	7 2	9 2	10 2	6 000	6 25	7 35	8 45	9 55
2 2	7 2	9 2	10 2	7 000	7 35	8 45	9 55	11 05
2 2	7 2	9 2	10 2	8 000	8 45	9 55	11 05	12 15
2 2	7 2	9 2	10 2	9 000	9 55	11 05	12 15	13 25
2 2	7 2	9 2	10 2	10 000	1 05	1 15	1 25	1 35
2 2	7 2	9 2	10 2	20 000	2 25	2 75	3 25	3 75
2 2	7 2	9 2	10 2	30 000	3 37	4 12	4 87	5 62
2 2	7 2	9 2	10 2	40 000	4 50	5 50	6 50	7 50
2 2	7 2	9 2	10 2	50 000	5 16	6 25	7 35	8 45
2 2	7 2	9 2	10 2	60 000	6 25	7 35	8 45	9 55
2 2	7 2	9 2	10 2	70 000	7 35	8 45	9 55	11 05
2 2	7 2	9 2	10 2	80 000	8 45	9 55	11 05	12 15
2 2	7 2	9 2	10 2	90 000	9 55	11 05	12 15	13 25
2 2	7 2	9 2	10 2	1 00 000	1 05	1 15	1 25	1 35

POUNDS STERLING,

17/32d.	19/32d.	21/32d.	23/32d.	Amount.	25/32d.	27/32d.	29/32d.	31/32d.
£ S. D. P. D.	£ S. D. P. D.	£ S. D. P. D.	£ S. D. P. D.		£ S. D. P. D.	£ S. D. P. D.	£ S. D. P. D.	£ S. D. P. D.
001	001	001	001	Pies 1	001	002	002	002
002	002	002	002	2	003	003	003	004
003	003	003	003	3	004	005	005	006
004	005	005	005	4	005	007	007	008
005	006	006	006	5	006	008	008	010
006	007	007	007	6	008	010	011	012
007	008	008	008	7	011	012	013	014
008	009	009	009	8	013	014	015	016
010	011	012	013	9	014	016	017	018
011	012	013	015	10	016	017	019	020
012	015	015	016	11	017	019	021	022
013	014	014	015	Ans. 1	019	021	022	024
020	020	023	025	2	020	022	025	028
029	041	049	053	3	023	025	028	032
053	059	066	071	4	025	028	030	036
060	071	083	089	5	027	031	033	041
079	084	098	107	6	027	032	035	045
093	103	114	126	7	028	033	036	048
100	118	131	143	8	030	035	038	050
119	133	147	163	9	031	036	040	054
132	148	164	179	10	032	037	042	058
140	158	180	197	11	034	039	044	062
154	178	196	215	12	034	040	046	066
172	199	213	233	13	035	041	048	071
188	207	224	251	14	037	043	050	077
199	222	240	269	15	038	044	052	083
212	237	262	287	Rs. 1	039	045	054	090
1025	1077	1125	1175	2	040	046	056	097
1237	1312	1387	1462	3	041	047	058	104
2070	2150	2250	2350	4	042	048	060	111
2262	2357	2457	2557	5	043	049	062	118
3075	3225	3375	3525	6	044	050	064	125
3287	4062	4237	5012	7	045	051	066	132
41	43	51	53	8	046	052	068	140
4312	5157	5362	6147	9	047	053	070	148
512	5375	6125	7075	10	048	054	072	156
10250	11350	12550	13750	20	049	055	074	164
13375	15325	17275	19225	30	050	056	076	172
191	1113	221	243	40	051	057	078	180
2225	25275	28325	31375	50	052	058	080	188
27350	211250	33150	37050	60	053	059	082	196
31075	35225	39275	43225	70	054	060	084	204
362	3112	443	492	80	055	061	086	212
311325	4517	411025	54275	90	056	062	088	220
45050	411150	55250	511350	100	057	063	090	228
8101	9103	10111	11113	200	058	064	092	236
1315	111050	104350	1711250	300	059	065	094	244
1782	1992	11102	15112	400	060	066	096	252
121250	118350	174050	191150	500	061	067	098	260
1661	1981	11293	115111	600	062	068	100	268
1011350	1147250	1183150	2111050	700	063	069	102	276
11550	119790	2390	27110	800	064	070	104	284
119105	246100	29250	2131035	900	065	071	106	292
2431	2953	21481	21910	1,000	066	072	108	300
4862	11112	5942	51982	2,000	067	073	110	308
61293	7851	8409	81981	3,000	068	074	112	316
8170	917110	101890	11870	4,000	069	075	114	324
1111	12743	141351	141957	5,000	070	076	116	332
13672	116102	16812	171942	6,000	071	077	118	340
159103	176111	19293	201931	7,000	072	078	120	348
171420	1915100	211700	231920	8,000	073	079	122	356
191851	22533	241221	261903	9,000	074	080	124	364
2282	211493	276102	2819112	10,000	075	081	126	372
44550	199790	541390	5711710	20,000	076	082	128	380
66812	74422	92072	8916104	30,000	077	083	130	388
8810100	981920	109760	11818100	40,000	078	084	132	396
1101362	1231112	1361442	1491192	50,000	079	085	134	404
1321630	1188900	164130	1731390	60,000	080	086	136	412
15416112	173362	181812	208192	70,000	081	087	138	420
177180	1971840	2181500	2291180	80,000	082	088	140	428
				90,000	083	089	142	436
				1,00,000	084	090	144	444

RUPEES INTO

1/64d.	3/64d.	5/64d.	7/64d.	Amount.	9/64d.	11/64d.	13/64d.	15/64d.
£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.		£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.
..	..	..	..	Pies 1	..	..	..	..
..	..	..	..	2	..	..	..	0-01
..	..	..	..	3	..	0-01	0-01	0-01
..	..	..	..	4	0-01	0-01	0-01	0-02
..	..	..	0-01	5	0-01	0-01	0-02	0-02
..	..	0-01	0-01	6	0-01	0-02	0-02	0-03
..	..	0-01	0-01	7	0-02	0-02	0-03	0-03
..	..	0-01	0-01	8	0-02	0-02	0-03	0-03
..	..	0-01	0-02	9	0-02	0-03	0-03	0-04
..	0-01	0-01	0-02	10	0-03	0-03	0-04	0-04
..	0-01	0-01	0-02	11	0-03	0-03	0-04	0-05
..	0-01	0-02	0-03	Ans. 1	0-04	0-04	0-05	0-05
0-01	0-03	0-03	0-05	2	0-07	0-08	0-10	0-11
0-01	0-03	0-05	0-08	3	0-10	0-12	0-15	0-17
0-02	0-04	0-07	0-10	4	0-14	0-17	0-20	0-23
0-02	0-05	0-09	0-13	5	0-17	0-21	0-25	0-29
0-02	0-07	0-11	0-16	6	0-21	0-25	0-30	0-35
0-02	0-08	0-13	0-19	7	0-24	0-30	0-35	0-41
0-03	0-09	0-15	0-21	8	0-28	0-34	0-40	0-46
0-03	0-10	0-17	0-24	9	0-31	0-38	0-45	0-52
0-03	0-11	0-18	0-27	10	0-35	0-43	0-50	0-58
0-04	0-12	0-21	0-30	11	0-38	0-47	0-55	0-64
0-04	0-14	0-23	0-32	12	0-42	0-51	0-60	0-70
0-05	0-15	0-25	0-35	13	0-45	0-55	0-66	0-76
0-05	0-16	0-27	0-38	14	0-49	0-60	0-71	0-82
0-05	0-17	0-29	0-41	15	0-52	0-64	0-76	0-87
0-06	0-18	0-31	0-43	Rs. 1	0-56	0-68	0-81	0-93
0-12	0-37	0-42	0-57	2	1-12	1-37	1-62	1-87
0-18	0-56	0-53	1-31	3	1-68	2-06	2-43	2-81
0-25	0-75	1-25	1-75	4	2-25	2-75	3-25	3-75
0-31	0-93	1-56	2-18	5	2-81	3-43	4-06	4-68
0-37	1-12	1-87	2-62	6	3-37	4-12	4-87	5-62
0-43	1-31	2-18	3-00	7	3-93	4-81	5-68	6-56
0-50	1-50	2-50	3-50	8	4-50	5-50	6-50	7-50
0-50	1-68	2-81	3-93	9	5-06	6-18	7-31	8-43
0-62	1-87	3-12	4-37	10	5-62	6-87	8-12	9-37
1-25	3-75	5-25	6-75	20	11-25	13-75	16-25	18-75
1-87	4-62	6-37	8-12	30	16-87	20-37	23-87	27-37
2-50	5-50	8-00	10-50	40	22-50	27-50	32-50	37-50
3-12	6-12	8-37	11-37	50	28-12	34-12	40-12	46-12
3-75	7-25	9-50	12-50	60	33-75	41-25	49-25	57-25
4-37	8-42	11-12	14-12	70	39-37	48-37	57-37	66-37
5-00	9-60	12-30	15-30	80	45-00	55-00	65-00	75-00
5-62	10-18	13-21	16-21	90	50-62	61-62	72-62	83-62
6-25	11-37	14-37	17-37	100	56-25	68-25	80-25	92-25
6-87	12-56	15-56	18-56	200	112-50	137-50	162-50	187-50
7-50	14-15	17-15	20-15	300	168-75	206-25	243-75	281-25
8-12	15-34	18-34	21-34	400	225-00	275-00	325-00	375-00
8-75	16-53	19-53	22-53	500	281-25	343-75	406-25	468-75
9-37	17-72	20-72	23-72	600	337-50	412-50	487-50	562-50
10-00	18-91	21-91	24-91	700	393-75	481-25	568-75	653-75
10-62	20-10	23-10	26-10	800	450-00	550-00	650-00	750-00
11-25	21-29	24-29	27-29	900	506-25	618-75	731-25	843-75
11-87	22-48	25-48	28-48	1,000	562-50	687-50	812-50	937-50
12-50	23-67	26-67	29-67	2,000	1,125-00	1,375-00	1,625-00	1,875-00
13-12	24-86	27-86	30-86	3,000	1,687-50	2,062-50	2,437-50	2,812-50
13-75	26-05	29-05	32-05	4,000	2,250-00	2,750-00	3,250-00	3,750-00
14-37	27-24	30-24	33-24	5,000	2,812-50	3,437-50	4,062-50	4,687-50
15-00	28-43	31-43	34-43	6,000	3,375-00	4,125-00	4,875-00	5,625-00
15-62	29-62	32-62	35-62	7,000	3,937-50	4,812-50	5,687-50	6,537-50
16-25	30-81	33-81	36-81	8,000	4,500-00	5,500-00	6,500-00	7,500-00
16-87	32-00	35-00	38-00	9,000	5,062-50	6,187-50	7,312-50	8,437-50
17-50	33-19	36-19	39-19	10,000	5,625-00	6,875-00	8,125-00	9,375-00
18-12	34-38	37-38	40-38	20,000	11,250-00	13,750-00	16,250-00	18,750-00
18-75	35-57	38-57	41-57	30,000	16,875-00	20,625-00	24,375-00	28,125-00
19-37	36-76	39-76	42-76	40,000	22,500-00	27,500-00	32,500-00	37,500-00
20-00	37-95	40-95	43-95	50,000	28,125-00	34,375-00	40,625-00	46,875-00
20-62	39-14	42-14	45-14	60,000	33,750-00	41,250-00	49,250-00	57,250-00
21-25	40-33	43-33	46-33	70,000	39,375-00	48,375-00	57,375-00	66,375-00
21-87	41-52	44-52	47-52	80,000	45,000-00	55,000-00	65,000-00	75,000-00
22-50	42-71	45-71	48-71	90,000	50,625-00	61,625-00	72,625-00	83,625-00
23-12	43-90	46-90	49-90	1,00,000	56,250-00	68,750-00	81,250-00	93,750-00
23-75	45-09	48-09	51-09	2,00,000	1,12,500-00	137,500-00	162,500-00	187,500-00
24-37	46-28	49-28	52-28	3,00,000	1,68,750-00	206,250-00	243,750-00	281,250-00
25-00	47-47	50-47	53-47	4,00,000	2,25,000-00	275,000-00	325,000-00	375,000-00
25-62	48-66	51-66	54-66	5,00,000	2,81,250-00	343,750-00	406,250-00	468,750-00
26-25	49-85	52-85	55-85	6,00,000	3,37,500-00	412,500-00	487,500-00	562,500-00
26-87	51-04	54-04	57-04	7,00,000	3,93,750-00	481,250-00	568,750-00	653,750-00
27-50	52-23	55-23	58-23	8,00,000	4,50,000-00	550,000-00	650,000-00	750,000-00
28-12	53-42	56-42	59-42	9,00,000	5,06,250-00	618,750-00	731,250-00	843,750-00
28-75	54-61	57-61	60-61	10,00,000	5,62,500-00	687,500-00	812,500-00	937,500-00
29-37	55-80	58-80	61-80	20,00,000	11,25,000-00	13,75,000-00	16,25,000-00	18,75,000-00
30-00	57-99	60-99	63-99	30,00,000	16,87,500-00	20,62,500-00	24,37,500-00	28,12,500-00
30-62	59-18	62-18	65-18	40,00,000	22,50,000-00	27,50,000-00	32,50,000-00	37,50,000-00
31-25	60-37	63-37	66-37	50,00,000	28,12,500-00	34,37,500-00	40,62,500-00	46,87,500-00
31-87	61-56	64-56	67-56	60,00,000	33,75,000-00	41,25,000-00	49,25,000-00	57,25,000-00
32-50	62-75	65-75	68-75	70,00,000	39,37,500-00	48,37,500-00	57,37,500-00	66,37,500-00
33-12	63-94	66-94	69-94	80,00,000	45,00,000-00	55,00,000-00	65,00,000-00	75,00,000-00
33-75	65-13	68-13	71-13	90,00,000	50,62,500-00	61,62,500-00	72,62,500-00	83,62,500-00
34-37	66-32	69-32	72-32	1,00,00,000	56,25,000-00	68,75,000-00	81,25,000-00	93,75,000-00
35-00	67-51	70-51	73-51	2,00,00,000	1,12,50,000-00	13,75,000-00	16,25,000-00	18,75,000-00
35-62	68-70	71-70	74-70	3,00,00,000	1,68,75,000-00	20,62,500-00	24,37,500-00	28,12,500-00
36-25	69-89	72-89	75-89	4,00,00,000	2,25,00,000-00	27,50,000-00	32,50,000-00	37,50,000-00
36-87	71-08	74-08	77-08	5,00,00,000	2,81,25,000-00	34,37,500-00	40,62,500-00	46,87,500-00
37-50	72-27	75-27	78-27	6,00,00,000	3,37,50,000-00	41,25,000-00	49,25,000-00	57,25,000-00
38-12	73-46	76-46	79-46	7,00,00,000	3,93,75,000-00	48,37,500-00	57,37,500-00	66,37,500-00
38-75	74-65	77-65	80-65	8,00,00,000	4,50,00,000-00	55,00,000-00	65,00,000-00	75,00,000-00
39-37	75-84	78-84	81-84	9,00,00,000	5,06,25,000-00	61,62,500-00	72,62,500-00	83,62,500-00
40-00	77-03	80-03	83-03	10,00,00,000	5,62,50,000-00	68,75,000-00	81,25,000-00	93,75,000-00

POUNDS STERLING.

17/64d.	19/64d.	21/64d.	23/64d.	Amount.	25/64d.	27/64d.	29/64d.	31/64d.
£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.		£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.	£ S. D. F. D.
00	00	00	00	Pies 1	00	00	00	00
00	00	00	00	2	00	00	00	00
00	00	00	00	3	00	00	00	00
00	00	00	00	4	00	00	00	00
00	00	00	00	5	00	00	00	00
00	00	00	00	6	00	00	00	00
00	00	00	00	7	00	00	00	00
00	00	00	00	8	00	00	00	00
00	00	00	00	9	00	00	00	00
00	00	00	00	10	00	00	00	00
00	00	00	00	11	00	00	00	00
00	00	00	00	Ans. 1	00	00	00	00
00	00	00	00	2	00	00	00	00
00	00	00	00	3	00	00	00	00
00	00	00	00	4	00	00	00	00
00	00	00	00	5	00	00	00	00
00	00	00	00	6	00	00	00	00
00	00	00	00	7	00	00	00	00
00	00	00	00	8	00	00	00	00
00	00	00	00	9	00	00	00	00
00	00	00	00	10	00	00	00	00
00	00	00	00	11	00	00	00	00
00	00	00	00	Rs. 1	00	00	00	00
00	00	00	00	2	00	00	00	00
00	00	00	00	3	00	00	00	00
00	00	00	00	4	00	00	00	00
00	00	00	00	5	00	00	00	00
00	00	00	00	6	00	00	00	00
00	00	00	00	7	00	00	00	00
00	00	00	00	8	00	00	00	00
00	00	00	00	9	00	00	00	00
00	00	00	00	10	00	00	00	00
00	00	00	00	20	00	00	00	00
00	00	00	00	30	00	00	00	00
00	00	00	00	40	00	00	00	00
00	00	00	00	50	00	00	00	00
00	00	00	00	60	00	00	00	00
00	00	00	00	70	00	00	00	00
00	00	00	00	80	00	00	00	00
00	00	00	00	90	00	00	00	00
00	00	00	00	100	00	00	00	00
00	00	00	00	200	00	00	00	00
00	00	00	00	300	00	00	00	00
00	00	00	00	400	00	00	00	00
00	00	00	00	500	00	00	00	00
00	00	00	00	600	00	00	00	00
00	00	00	00	700	00	00	00	00
00	00	00	00	800	00	00	00	00
00	00	00	00	900	00	00	00	00
00	00	00	00	1,000	00	00	00	00
00	00	00	00	2,000	00	00	00	00
00	00	00	00	3,000	00	00	00	00
00	00	00	00	4,000	00	00	00	00
00	00	00	00	5,000	00	00	00	00
00	00	00	00	6,000	00	00	00	00
00	00	00	00	7,000	00	00	00	00
00	00	00	00	8,000	00	00	00	00
00	00	00	00	9,000	00	00	00	00
00	00	00	00	10,000	00	00	00	00
00	00	00	00	20,000	00	00	00	00
00	00	00	00	30,000	00	00	00	00
00	00	00	00	40,000	00	00	00	00
00	00	00	00	50,000	00	00	00	00
00	00	00	00	60,000	00	00	00	00
00	00	00	00	70,000	00	00	00	00
00	00	00	00	80,000	00	00	00	00
00	00	00	00	90,000	00	00	00	00
00	00	00	00	100,000	00	00	00	00
00	00	00	00	200,000	00	00	00	00
00	00	00	00	300,000	00	00	00	00
00	00	00	00	400,000	00	00	00	00
00	00	00	00	500,000	00	00	00	00
00	00	00	00	600,000	00	00	00	00
00	00	00	00	700,000	00	00	00	00
00	00	00	00	800,000	00	00	00	00
00	00	00	00	900,000	00	00	00	00
00	00	00	00	1,000,000	00	00	00	00
00	00	00	00	2,000,000	00	00	00	00
00	00	00	00	3,000,000	00	00	00	00
00	00	00	00	4,000,000	00	00	00	00
00	00	00	00	5,000,000	00	00	00	00
00	00	00	00	6,000,000	00	00	00	00
00	00	00	00	7,000,000	00	00	00	00
00	00	00	00	8,000,000	00	00	00	00
00	00	00	00	9,000,000	00	00	00	00
00	00	00	00	10,000,000	00	00	00	00

RUPEES INTO

33/64d.				35/64d.				37/64d.				39/64d.				Amount				41/64d.				43/64d.				45/64d.				47/64d.			
£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.	£	s.	d.	F.D.				
0-01				0-01				0-01				0-01				Pies	1			0-01				0-01				0-01				0-01			
0-02				0-02				0-02				0-02				2				0-02				0-02				0-02				0-02			
0-03				0-03				0-03				0-03				3				0-03				0-03				0-03				0-03			
0-04				0-04				0-04				0-04				4				0-04				0-04				0-04				0-04			
0-05				0-05				0-05				0-05				5				0-05				0-05				0-05				0-05			
0-06				0-06				0-06				0-06				6				0-06				0-06				0-06				0-06			
0-07				0-07				0-07				0-07				7				0-07				0-07				0-07				0-07			
0-08				0-08				0-08				0-08				8				0-08				0-08				0-08				0-08			
0-09				0-09				0-09				0-09				9				0-09				0-09				0-09				0-09			
0-10				0-10				0-10				0-10				10				0-10				0-10				0-10				0-10			
0-11				0-11				0-11				0-11				11				0-11				0-11				0-11				0-11			
0-12				0-12				0-12				0-12				Ans.	1			0-12				0-12				0-12				0-12			
0-13				0-13				0-13				0-13				2				0-13				0-13				0-13				0-13			
0-14				0-14				0-14				0-14				3				0-14				0-14				0-14				0-14			
0-15				0-15				0-15				0-15				4				0-15				0-15				0-15				0-15			
0-16				0-16				0-16				0-16				5				0-16				0-16				0-16				0-16			
0-17				0-17				0-17				0-17				6				0-17				0-17				0-17				0-17			
0-18				0-18				0-18				0-18				7				0-18				0-18				0-18				0-18			
0-19				0-19				0-19				0-19				8				0-19				0-19				0-19				0-19			
0-20				0-20				0-20				0-20				9				0-20				0-20				0-20				0-20			
0-21				0-21				0-21				0-21				10				0-21				0-21				0-21				0-21			
0-22				0-22				0-22				0-22				11				0-22				0-22				0-22				0-22			
0-23				0-23				0-23				0-23				12				0-23				0-23				0-23				0-23			
0-24				0-24				0-24				0-24				13				0-24				0-24				0-24				0-24			
0-25				0-25				0-25				0-25				14				0-25				0-25				0-25				0-25			
0-26				0-26				0-26				0-26				15				0-26				0-26				0-26				0-26			
0-27				0-27				0-27				0-27				16				0-27				0-27				0-27				0-27			
0-28				0-28				0-28				0-28				17				0-28				0-28				0-28				0-28			
0-29				0-29				0-29				0-29				18				0-29				0-29				0-29				0-29			
0-30				0-30				0-30				0-30				19				0-30				0-30				0-30				0-30			
0-31				0-31				0-31				0-31				20				0-31				0-31				0-31				0-31			
0-32				0-32				0-32				0-32				21				0-32				0-32				0-32				0-32			
0-33				0-33				0-33				0-33				22				0-33				0-33				0-33				0-33			
0-34				0-34				0-34				0-34				23				0-34				0-34				0-34				0-34			
0-35				0-35				0-35				0-35				24				0-35				0-35				0-35				0-35			
0-36				0-36				0-36				0-36				25				0-36				0-36				0-36				0-36			
0-37				0-37				0-37				0-37				26				0-37				0-37				0-37				0-37			
0-38				0-38				0-38				0-38				27				0-38				0-38				0-38				0-38			
0-39				0-39				0-39				0-39				28				0-39				0-39				0-39				0-39			
0-40				0-40				0-40				0-40				29				0-40				0-40				0-40				0-40			
0-41				0-41				0-41				0-41				30				0-41				0-41				0-41				0-41			
0-42				0-42				0-42				0-42				31				0-42				0-42				0-42				0-42			
0-43				0-43				0-43				0-43				32				0-43				0-43				0-43				0-43			
0-44				0-44				0-44				0-44				33				0-44				0-44				0-44				0-44			
0-45				0-45				0-45				0-45				34				0-45				0-45				0-45				0-45			
0-46				0-46				0-46				0-46				35				0-46				0-46				0-46				0-46			
0-47				0-47				0-47				0-47				36				0-47				0-47				0-47				0-47			
0-48				0-48				0-48				0-48				37				0-48				0-48				0-48				0-48			
0-49				0-49				0-49				0-49				38				0-49				0-49				0-49				0-49			
0-50				0-50				0-50				0-50				39				0-50				0-50				0-50				0-50			
0-51				0-51				0-51				0-51				40				0-51				0-51				0-51				0-51			
0-52				0-52				0-52				0-52				41				0-52				0-52				0-52				0-52			
0-53				0-53				0-53				0-53				42				0-53				0-53				0-53				0-53			
0-54				0-54				0-54				0-54				43				0-54				0-54				0-54				0-54			
0-55				0-55				0-55				0-55				44				0-55				0-55				0-55				0-55			
0-56				0-56				0-56				0-56				45				0-56				0-56				0-56				0-56			
0-57				0-57				0-57				0-57				46				0-57				0-57				0-57				0-57			
0-58				0-58				0-58				0-58				47				0-58				0-58				0-58				0-58			
0-59				0-59				0-59				0-59				48				0-59				0-59				0-59				0-59			
0-60				0-60				0-60				0-60				49				0-60				0-60				0-60				0-60			
0-61				0-61				0-61				0-61				50				0-61				0-61				0-61				0-61			
0-62				0-62				0-62				0-62				51				0-62				0-62				0-62				0-62			
0-63				0-63				0-63				0-63				52				0-63				0-63				0-63				0-63			
0-64				0-64				0-64				0-64				53				0-64				0-64				0-64				0-64			
0-65				0-65				0-65				0-65				54				0-65				0-65				0-65				0-65			
0-66				0-66				0-66				0-66				55				0-66				0-66				0-66				0-66			
0-67				0-67				0-67				0-67				56				0-67				0-67				0-67				0-67			
0-68				0-68				0-68				0-68				57																			

POUNDS STERLING.

49/64d.	51/64d.	53/64d.	55/64d.	Amount.	57/64d.	59/64d.	61/64d.	63/64d.
£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.		£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.	£ s. d. F. D.
0:01	0:01	0:01	0:02	Pies 1	0:02	0:02	0:02	0:02
0:03	0:03	0:03	0:03	2	0:03	0:03	0:04	0:04
0:04	0:05	0:05	0:05	3	0:05	0:05	0:06	0:06
0:06	0:06	0:06	0:07	4	0:07	0:07	0:08	0:08
0:07	0:08	0:08	0:08	5	0:09	0:09	0:09	0:10
0:09	0:10	0:10	0:10	6	0:11	0:11	0:11	0:12
0:11	0:11	0:12	0:12	7	0:13	0:13	0:13	0:14
0:12	0:13	0:13	0:14	8	0:14	0:15	0:15	0:16
0:14	0:14	0:15	0:16	9	0:16	0:17	0:17	0:18
0:16	0:16	0:17	0:17	10	0:18	0:19	0:19	0:20
0:17	0:18	0:18	0:19	11	0:20	0:21	0:21	0:22
0:18	0:19	0:20	0:21	Ans. 1	0:22	0:23	0:23	0:24
0:38	0:39	0:41	0:42	2	0:44	0:46	0:47	0:48
0:57	0:59	0:62	0:64	3	0:66	0:69	0:71	0:73
0:76	0:79	0:82	0:85	4	0:89	0:92	0:95	0:98
0:96	0:99	1:03	1:07	5	1:11	1:15	1:19	1:23
1:14	1:19	1:24	1:28	6	1:33	1:38	1:42	1:47
1:33	1:39	1:44	1:50	7	1:55	1:61	1:66	1:72
1:53	1:59	1:65	1:71	8	1:78	1:84	1:90	1:96
1:72	1:79	1:8	1:93	9	2:00	2:07	2:14	2:21
1:91	1:99	2:07	2:14	10	2:22	2:30	2:38	2:46
2:10	2:19	2:27	2:36	11	2:44	2:53	2:62	2:70
2:23	2:33	2:44	2:57	12	2:67	2:76	2:85	2:95
2:48	2:59	2:69	2:79	13	2:89	2:99	3:09	3:19
2:68	2:78	2:89	3:00	14	3:11	3:22	3:33	3:44
2:87	2:98	3:10	3:22	15	3:34	3:45	3:57	3:69
3:06	3:18	3:31	3:43	Rs. 1	3:56	3:68	3:81	3:93
12:12	12:37	12:62	12:87	2	13:13	13:37	13:62	13:87
21:18	21:56	22:31	22:51	3	22:68	23:06	23:43	23:81
30:25	30:75	31:25	31:75	4	32:25	32:75	33:25	33:75
33:31	33:93	34:56	35:18	5	41:81	42:43	43:06	43:68
42:37	43:12	43:87	44:62	6	51:37	52:12	52:87	53:62
51:43	52:31	53:19	54:06	7	60:93	61:81	62:68	63:56
60:54	61:50	62:50	63:50	8	70:50	71:50	72:50	73:50
63:56	70:68	71:81	72:93	9	80:06	81:18	82:31	83:43
72:62	73:87	81:12	82:37	10	83:62	90:87	92:12	93:37
1 31:25	1 33:75	1 42:25	1 50:75	20	1 53:25	1 61:75	1 70:25	1 78:75
110:37	111:82	2 0:37	2 1:12	30	2 2:37	2 3:29	2 4:27	2 5:12
2 6:25	2 7:50	2 9:50	2 10:50	40	2 11:50	3 0:50	3 20:50	3 31:50
3 21:12	3 33:37	3 51:62	3 63:87	50	3 82:12	3 100:37	3 112:62	4 1:07
3 31:75	3 11:25	4 1:25	4 32:5	60	4 51:75	4 71:25	4 90:75	4 110:25
4 52:37	4 73:12	4 93:87	5 00:62	70	5 21:37	5 42:12	5 62:87	5 83:62
5 11:1	5 33:	5 61:	5 83:	80	5 11:1	6 13:	6 41:	6 63:
5 83:62	5 11:27	6 22:12	6 51:37	90	6 80:62	6 100:37	7 13:12	7 42:37
6 42:25	6 72:75	6 103:25	7 13:75	100	7 50:25	7 80:75	7 111:25	8 21:75
12 90:50	13 31:50	13 92:50	14 33:50	200	14 100:50	15 41:50	15 102:50	16 43:50
19 12:75	19 11:25	1 0 8:175	1 53:25	300	1 23:075	1 30:25	1 39:75	1 47:25
1 31:61	1 66:3	1 77:1	1 87:3	400	1 98:1	1 108:3	1 119:1	1 129:3
111 103:25	113 21:75	114 60:25	115 92:75	500	1 117 1:25	1 18 43:75	1 19 82:25	2 1 00:75
118 31:50	119 10:50	2 1 43:50	2 21 12:50	600	2 4 61:50	2 6 10:50	2 7 73:50	2 9 22:50
2 4 73:75	2 6 53:25	2 8 33:75	2 10 12:25	700	2 11 11:75	2 13 91:25	2 15 70:75	2 17 50:25
2 11 02:	2 13 12:	2 15 22:	2 17 32:	800	2 19 42:	3 1 52:	3 3 62:	3 5 72:
2 17 50:25	2 19 90:75	3 2 11:25	3 4 51:75	900	3 6 92:25	3 9 12:75	3 11 53:25	3 13 53:75
3 3 92:50	3 6 43:50	3 9 00:50	3 11 71:50	1,000	3 14 22:50	3 16 93:50	3 19 50:50	4 2 01:50
6 7 71:	6 12 93:	6 18 01:	7 3 23:	2,000	7 8 51:	7 13 73:	7 18 10:1	8 4 03:
9 11 43:50	9 19 22:50	10 7 61:50	10 14 10:50	3,000	11 2 73:50	11 10 52:50	11 18 31:50	12 6 10:50
12 15 22:	13 5 72:	13 16 02:	14 6 52:	4,000	14 16 102:	15 7 32:	15 17 82:	16 8 12:
15 19 00:50	16 13 01:50	17 5 250	17 18 03:50	5,000	18 11 10:50	19 4 11:50	19 17 12:50	20 10 13:50
22 9 33:	19 18 51:	20 14 03:	21 9 81:	6,000	22 5 33:	23 0 11:1	23 16 63:	24 12 21:
19 6 71:50	23 4 10:50	24 3 03:50	25 1 32:50	7,000	25 19 61:50	26 17 90:50	27 15 11:50	28 14 22:50
25 10 50:	26 11 30:	27 12 10:	28 13 110:	8,000	29 13 90:	30 14 70:	31 15 50:	32 16 30:
28 14 22:50	29 17 73:50	31 1 10:50	32 4 61:50	9,000	33 7 112:50	34 11 43:50	35 14 10:50	36 18 13:50
31 18 01:	33 4 03:	34 10 11:	35 16 13:	10,000	37 2 21:	38 8 31:	39 14 31:	41 0 33:
63 16 02:	66 8 12:	69 0 23:	71 12 32:	20,000	74 4 42:	76 16 52:	79 8 62:	82 0 73:
95 14 03:	99 12 21:	103 10 33:	107 8 51:	30,000	111 6 63:	115 4 81:	119 2 93:	123 0 111:
127 12 10:	132 16 30:	138 0 50:	143 4 70:	40,000	148 8 90:	153 12 110:	158 17 10:	164 1 30:
159 10 11:	166 0 33:	172 10 61:	179 0 83:	50,000	185 10 111:	192 1 13:	198 11 41:	205 1 63:
191 8 12:	199 4 42:	207 0 72:	214 16 102:	60,000	222 13 12:	230 9 42:	238 5 72:	246 1 102:
223 6 13:	232 8 51:	241 10 83:	250 13 01:	70,000	259 15 33:	268 17 71:	277 19 103:	287 2 21:
255 4 20:	265 12 60:	276 0 100:	286 9 20:	80,000	296 17 60:	307 5 100:	317 14 20:	328 2 60:

TABLE OF DAILY PAY OR ALLOWANCE,

From 1 Rupee to 1,000 Rupees for a Month of 28, 29, 30, or 31 Days.

Rupees Per Month.	Month of 28 Days.	Month of 29 Days.	Month of 30 Days.	Month of 31 Days.
1	Rs. 0 0 7	Rs. 0 0 7	Rs. 0 0 6	Rs. 0 0 6
2	0 1 2	0 1 1	0 1 1	0 1 0
3	0 1 9	0 1 8	0 1 7	0 1 7
4	0 2 3	0 2 3	0 2 2	0 2 1
5	0 2 10	0 2 9	0 2 8	0 2 7
6	0 3 5	0 3 4	0 3 2	0 3 1
7	0 4 0	0 3 10	0 3 9	0 3 7
8	0 4 7	0 4 5	0 4 3	0 4 2
9	0 5 2	0 5 0	0 4 10	0 4 8
10	0 5 9	0 5 6	0 5 4	0 5 2
11	0 6 3	0 6 1	0 5 10	0 5 8
12	0 6 10	0 6 7	0 6 5	0 6 2
13	0 7 5	0 7 2	0 6 11	0 6 9
14	0 8 0	0 7 8	0 7 5	0 7 2
15	0 8 7	0 8 3	0 8 0	0 7 9
16	0 9 2	0 8 10	0 8 6	0 8 3
17	0 9 8	0 9 5	0 9 1	0 8 9
18	0 10 3	0 9 11	0 9 7	0 9 4
19	0 10 10	0 10 6	0 10 2	0 9 10
20	0 11 5	0 11 0	0 10 8	0 10 4
21	0 12 0	0 11 7	0 11 2	0 10 10
22	0 12 7	0 12 2	0 11 9	0 11 4
23	0 13 2	0 12 8	0 12 3	0 11 10
24	0 13 9	0 13 3	0 12 10	0 12 5
25	0 14 3	0 13 10	0 13 4	0 12 11
26	0 14 10	0 14 4	0 13 10	0 13 5
27	0 15 5	0 14 11	0 14 5	0 13 11
28	1 0 0	0 15 5	0 14 11	0 14 6
29	1 0 7	1 0 0	0 15 6	0 15 0
30	1 1 2	1 0 7	1 0 0	0 15 6
31	1 1 9	1 1 1	1 0 6	1 0 0
32	1 2 3	1 1 8	1 1 1	1 0 6
33	1 2 10	1 2 2	1 1 7	1 1 0
34	1 3 5	1 2 9	1 2 2	1 1 7
35	1 4 0	1 3 4	1 2 8	1 2 1
36	1 4 7	1 3 11	1 3 2	1 2 6
37	1 5 2	1 4 5	1 3 9	1 3 1
38	1 5 9	1 5 0	1 4 3	1 3 7
39	1 6 3	1 5 6	1 4 10	1 4 1
40	1 6 10	1 6 1	1 5 4	1 4 8
41	1 7 5	1 6 7	1 5 10	1 5 2
42	1 8 0	1 7 2	1 6 5	1 5 8
43	1 8 7	1 7 9	1 6 11	1 6 2
44	1 9 2	1 8 3	1 7 6	1 6 9
45	1 9 9	1 8 10	1 8 0	1 7 3
46	1 10 3	1 9 5	1 8 6	1 7 9
47	1 10 10	1 9 11	1 9 1	1 8 3
48	1 11 5	1 10 6	1 9 7	1 8 9
49	1 12 0	1 11 0	1 10 2	1 9 3
50	1 12 7	1 11 7	1 10 8	1 9 10
100	3 9 2	3 7 2	3 5 4	3 3 7
200	7 2 3	6 14 4	6 10 8	6 7 3
300	10 11 5	10 5 6	10 0 0	9 10 10
400	14 4 7	13 12 8	13 5 4	12 14 5
500	17 13 9	17 3 10	16 10 8	16 2 1
600	21 6 10	20 11 0	20 0 0	19 5 8
700	25 0 0	24 2 2	23 5 4	22 9 3
800	28 9 2	27 9 5	26 10 8	25 12 11
900	32 2 3	31 0 7	30 0 0	29 0 6
1,000	35 1 5	34 7 9	33 5 4	32 4 2

POUNDS STERLING INTO RUPEES.

1s. 0d.	1s 0 $\frac{1}{2}$ d.	Amount.	1s. 0 $\frac{1}{2}$ d.	1s. 0 $\frac{1}{2}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.
4	3 998	Far. 1	3 990	3 985
8	7 990	2	7 980	7 970
1 0	11 983	3	11 969	11 964
1 4	1 3 979	Pen. 1	1 3 968	1 3 963
2 8	2 7 958	2	2 7 917	2 7 875
4 0	3 11 933	3	3 11 875	3 11 813
5 4	5 3 917	4	5 3 834	5 3 761
6 8	6 7 896	5	6 7 799	6 7 689
8 0	7 11 875	6	7 11 751	7 11 628
9 4	9 3 854	7	9 3 709	9 3 564
10 8	10 7 834	8	10 7 668	10 7 502
12 0	11 11 813	9	11 11 628	11 11 449
13 4	13 3 792	10	13 3 584	13 3 377
14 8	14 7 771	11	14 7 542	14 7 315
1	15 11 750	Shlg. 1	15 11 501	15 11 258
2	1 15 11 501	2	1 15 11 003	1 15 10 505
3	2 15 11 251	3	2 15 10 404	2 15 9 799
4	3 15 11 001	4	3 15 10 005	3 15 9 012
5	4 15 10 752	5	4 15 9 806	4 15 8 264
6	5 15 10 502	6	5 15 9 008	5 15 7 513
7	6 15 10 252	7	6 15 8 509	6 15 6 770
8	7 15 10 003	8	7 15 8 010	7 15 6 022
9	8 15 9 753	9	8 15 7 512	8 15 5 276
10	9 15 9 503	10	9 15 7 013	9 15 4 529
11	10 15 9 254	11	10 15 6 514	10 15 3 782
12	11 15 9 004	12	11 15 6 016	11 15 3 036
13	12 15 8 754	13	12 15 5 517	12 15 2 288
14	13 15 8 504	14	13 15 5 018	13 15 1 540
15	14 15 8 255	15	14 15 4 519	14 15 0 793
16	15 15 8 006	16	15 15 4 020	15 15 0 046
17	16 15 7 756	17	16 15 3 522	16 14 11 299
18	17 15 7 506	18	17 15 3 024	17 14 10 552
19	18 15 7 256	19	18 15 2 525	18 14 9 805
20	19 15 7 007	20	19 15 2 028	19 14 9 058
40	39 15 2 013	40	39 14 4 032	39 13 6 117
60	59 14 9 020	60	59 13 6 078	59 12 3 175
80	79 14 4 028	80	79 12 8 104	79 11 0 233
100	99 13 11 033	100	99 11 10 130	99 9 9 282
120	119 13 6 039	120	119 11 0 156	119 8 6 380
140	139 13 1 046	140	139 10 2 182	139 7 3 409
160	159 12 8 052	160	159 9 4 208	159 6 0 467
180	179 12 3 059	180	179 8 6 234	179 4 9 525
200	199 11 10 065	200	199 7 8 260	199 3 6 584
400	399 7 8 130	400	399 15 4 519	399 7 1 167
600	599 3 6 195	600	599 7 0 779	599 10 7 751
800	799 15 4 260	800	797 14 9 039	798 14 2 335
1,000	999 11 2 325	1,000	997 6 5 299	999 1 8 913
1,200	1,199 7 0 390	1,200	1,196 14 1 558	1,195 5 3 502
1,400	1,398 2 10 455	1,400	1,396 5 8 818	1,394 8 10 086
1,600	1,597 14 8 120	1,600	1,595 13 6 078	1,593 12 4 669
1,800	1,797 10 6 185	1,800	1,795 5 2 833	1,792 15 11 253
2,000	1,997 8 4 650	2,000	1,994 12 10 597	1,992 3 5 837
4,000	3,994 12 9 300	4,000	3,989 9 9 195	3,984 6 11 673
6,000	5,992 3 1 951	6,000	5,984 6 7 792	5,978 10 5 510
8,000	7,989 9 8 601	8,000	7,979 3 8 290	7,968 13 11 346
10,000	9,986 15 11 251	10,000	9,974 0 4 987	9,961 1 5 183
12,000	11,984 6 8 901	12,000	11,968 13 3 584	11,953 4 11 020
14,000	13,981 12 8 551	14,000	13,963 10 2 182	13,945 8 4 585
16,000	15,979 3 1 202	16,000	15,958 7 0 779	15,937 11 10 693
18,000	17,976 9 6 852	18,000	17,953 3 11 377	17,929 13 4 529
20,000	19,973 15 10 502	20,000	19,948 0 9 974	19,922 2 10 366
40,000	39,947 15 9 004	40,000	39,936 1 7 948	39,844 5 8 732
60,000	59,921 15 7 508	60,000	59,944 2 5 922	59,766 8 7 097
80,000	79,895 15 6 008	80,000	79,792 3 3 896	79,688 11 5 463
1,00,000	99,869 15 4 510	1,00,000	99,740 4 1 670	99,610 14 3 829
1,20,000	1,19,843 15 3 012	1,20,000	1,19,688 4 11 844	1,19,533 1 2 195
1,40,000	1,39,817 15 1 514	1,40,000	1,39,636 5 9 818	1,39,485 4 0 560
1,60,000	1,59,791 15 0 016	1,60,000	1,59,584 6 7 792	1,59,377 6 10 926
1,80,000	1,79,765 14 10 518	1,80,000	1,79,532 7 5 766	1,79,399 9 9 992
2,00,000	1,99,739 14 9 020	2,00,000	1,99,480 8 3 740	1,99,321 12 7 658

POUNDS STERLING INTO RUPEES.

Rs. A. P. D.	Rs. A. P. D.	Rs. A. P. D.	Amount	Rs. A. P. D.	Rs. A. P. D.	Rs. A. P. D.
3979	3974	3989	Far. 1	3984	3989	3984
7958	7948	7938	2	7928	7918	7908
11887	11923	11907	3	11892	11877	11862
1 3817	1 3837	1 3876	Pen. 1	1 3855	1 3885	1 3815
2 7834	2 7793	2 7752	2	2 7711	2 7670	2 7629
3 11751	3 11690	3 11628	3	3 11568	3 11505	3 11444
5 3688	5 3586	5 3504	4	5 3422	5 3340	5 3259
6 7588	6 7483	6 7380	5	6 7277	6 7175	6 7073
7 11503	7 11379	7 11256	6	7 11133	7 11010	7 10888
9 3420	9 3276	9 3132	7	9 3088	9 2845	9 2703
10 7387	10 7172	10 7008	8	10 6844	10 6680	10 6517
11 11254	11 11069	11 10884	9	11 10699	11 10515	11 10332
13 3171	13 2965	13 2760	10	13 2555	13 2351	13 2147
14 7088	14 6862	14 6636	11	14 6410	14 6186	14 5961
15 11005	15 10758	15 10512	Shulg 1	15 10266	15 10021	15 9776
1 15 10010	1 15 9516	1 15 9023	2	1 15 8532	1 15 8041	1 15 7552
2 15 9016	2 15 8274	2 15 7535	3	2 15 6797	2 15 6062	2 15 5328
3 15 8021	3 15 7032	3 15 6046	4	3 15 5063	3 15 4332	3 15 3604
4 15 7026	4 15 5790	4 15 4558	5	4 15 3329	4 15 2103	4 15 0880
5 15 6031	5 15 4549	5 15 3075	6	5 15 1575	5 15 0124	5 14 4656
6 15 5036	6 15 3307	6 15 1581	7	6 14 11862	6 14 10144	6 14 8432
7 15 4041	7 15 2065	7 15 0093	8	7 14 10126	7 14 8165	7 14 6208
8 15 3047	8 15 0823	8 14 10605	9	8 14 8332	8 14 6186	8 14 3985
9 15 2052	9 14 11581	9 14 9116	10	9 14 6658	9 14 4208	9 14 1761
10 15 1057	10 14 10339	10 14 7628	11	10 14 4924	10 14 2227	10 13 11536
11 15 0062	11 14 9098	11 14 6140	12	11 14 3190	11 14 0948	11 13 9312
12 14 11067	12 14 7856	12 14 4651	13	12 14 1458	12 13 10268	12 13 7088
13 14 10772	13 14 6144	13 14 3162	14	13 13 11728	13 13 8288	13 13 4864
14 14 9077	14 14 5372	14 14 1674	15	14 13 9387	14 13 6309	14 13 2640
15 14 8082	15 14 4130	15 14 0186	16	15 13 8252	15 13 4330	15 13 0416
16 14 7088	16 14 2888	16 13 10638	17	16 13 6518	16 13 2551	16 12 10193
17 14 6094	17 14 1646	17 13 9210	18	17 13 4794	17 13 0372	17 12 7970
18 14 5099	18 14 0404	18 13 7721	19	18 13 3050	18 12 10392	18 12 5746
19 14 4104	19 13 11162	19 13 6233	20	19 13 1316	19 12 8412	19 12 3521
39 12 8207	39 11 10323	39 11 0465	1	39 10 2632	39 9 4325	39 8 7042
59 11 0311	59 9 9485	59 8 6698	2	59 7 3948	59 6 1237	59 4 10593
79 9 4414	79 7 8647	79 6 0930	3	79 4 5265	79 2 9650	79 1 2085
99 7 8518	99 5 7809	99 3 7163	4	99 1 6581	98 15 0081	98 13 5606
119 6 0622	119 3 6970	119 1 1395	5	118 14 7897	118 12 2474	118 9 9127
139 4 4725	139 1 6132	138 14 7628	6	138 11 9213	138 8 10397	138 6 0649
159 2 8829	158 15 5294	158 12 1860	7	158 8 10532	158 5 7293	158 2 4170
179 1 0933	178 13 4455	178 9 8039	8	178 5 11845	178 2 3711	177 14 7691
198 15 5036	198 11 3617	198 7 2326	9	198 3 1161	197 15 0123	197 10 11212
397 14 10773	397 6 7234	396 14 4651	10	396 6 2323	395 14 0247	395 10 10425
596 14 3109	596 1 10851	595 5 6977	20	594 9 3494	593 13 371	593 0 9637
795 13 8145	794 13 2468	793 12 9302	30	792 12 4545	791 12 0495	790 11 8349
994 13 1181	993 8 0885	992 3 11628	40	990 15 5006	989 11 0619	988 6 8062
1,193 12 6218	1,192 3 9702	1,190 11 1953	50	1,189 2 6968	1,187 10 0742	1,186 1 7274
1,392 11 11254	1,390 15 1320	1,389 2 4279	60	1,387 5 8129	1,385 9 0866	1,383 12 6486
1,591 11 4290	1,589 10 4937	1,587 9 6065	70	1,585 8 9290	1,583 8 0990	1,581 7 5699
1,790 10 9326	1,788 5 8554	1,786 0 8930	80	1,783 11 10452	1,781 7 1113	1,779 2 4910
1,989 10 2363	1,987 1 0771	1,984 7 11256	90	1,981 14 11613	1,979 6 1237	1,976 13 4124
3,979 4 4725	3,974 2 0342	3,968 15 10512	100	3,963 13 11226	3,958 12 2474	3,953 10 8247
5,968 14 7088	5,961 3 0512	5,955 7 9767	200	5,945 12 10834	5,938 2 371	5,930 8 0371
7,953 8 9451	7,943 4 0683	7,937 15 9023	300	7,927 11 10455	7,917 8 4948	7,907 5 4424
9,943 2 11813	9,935 5 0854	9,922 7 8279	400	9,909 10 10065	9,896 14 6186	9,884 2 8618
11,937 13 2176	11,922 6 1025	11,906 15 7535	500	11,891 9 9677	11,876 4 7423	11,861 0 0741
13,927 7 4539	13,909 7 1195	13,891 7 6791	600	13,873 8 9290	13,855 10 8660	13,837 13 4865
15,917 1 6902	15,896 8 1366	15,875 15 0947	700	15,855 7 8903	15,835 0 9897	15,814 10 8988
17,906 11 9264	17,883 9 1537	17,860 7 5302	800	17,837 6 8516	17,814 6 11134	17,791 8 1112
19,896 5 11627	19,870 10 1708	19,844 15 4558	900	19,819 5 8129	19,793 13 0371	19,768 5 5226
39,792 11 11254	39,741 4 3415	39,693 14 9117	1000	39,638 11 4258	39,587 10 0742	39,536 10 10471
59,689 11 10831	59,611 14 5123	59,534 14 1675	2000	59,453 1 0387	59,381 7 1113	59,305 3 3707
79,585 7 10508	79,482 8 6831	79,379 13 8233	3000	79,277 6 8516	79,175 4 1485	79,073 5 8942
99,481 13 10135	99,353 2 8538	99,224 12 10791	4000	99,096 12 4645	98,969 1 1856	98,841 11 2178
1,19,378 3 9762	1,19,223 12 10246	1,19,063 12 3349	5000	1,18,916 2 0774	1,18,762 14 2227	1,18,610 0 7413
1,39,274 9 9389	1,39,094 6 11953	1,38,914 11 7907	6000	1,38,735 7 8000	1,38,566 11 2596	1,38,378 6 0649
1,59,170 15 9016	1,58,965 1 1661	1,58,759 11 0465	7000	1,58,554 13 5032	1,58,350 8 2661	1,58,146 11 5894
1,79,067 5 8642	1,78,835 11 3363	1,78,604 10 5023	8000	1,78,374 3 1161	1,78,144 5 3340	1,77,915 0 11120
1,98,968 11 8269	1,98,708 5 5078	1,98,449 9 5811	9000	1,98,193 8 9290	1,97,938 2 3711	1,97,683 6 4355
10,000			10,000			

POUNDS STERLING INTO RUPEES.

Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.	Amount.	Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 948	8 948	3 988	Far. 1	3 934	3 929	3 924
7 897	7 887	7 877	2	7 837	7 857	7 847
11 845	11 830	11 815	3	11 800	11 785	11 770
1 3 794	1 3 774	1 3 754	Pen. 1	1 3 734	1 3 714	1 3 693
2 7 589	2 7 548	2 7 508	2	2 7 467	2 7 427	2 7 387
3 11 383	3 11 322	3 11 262	3	3 11 201	3 11 141	3 11 080
5 3 177	5 3 097	5 3 015	4	5 2 935	5 2 854	5 2 774
6 6 972	6 6 871	6 6 769	5	6 6 668	6 6 568	6 6 467
7 10 766	7 10 645	7 10 523	6	7 10 402	7 10 281	7 10 161
9 2 550	9 2 419	9 2 277	7	9 2 136	9 1 995	9 1 854
10 6 355	10 6 193	10 6 031	8	10 5 869	10 5 707	10 5 548
11 10 149	11 9 967	11 9 785	9	11 9 603	11 9 422	11 9 241
13 1 943	13 1 741	13 1 538	10	13 1 337	13 1 136	13 0 935
14 5 738	14 5 515	14 5 292	11	14 5 070	14 4 849	14 4 628
15 9 532	15 9 289	15 9 046	Shilg. 1	15 8 804	15 8 563	15 8 322
1 15 7 064	1 15 6 578	1 15 6 092	2	1 15 5 608	1 15 5 125	1 15 4 644
2 15 4 596	2 15 3 866	2 15 3 138	3	2 15 2 412	2 15 1 688	2 15 0 965
3 15 2 139	3 15 1 155	3 15 0 185	4	3 14 11 216	3 14 10 251	3 14 9 287
4 14 11 661	4 14 10 444	4 14 9 231	5	4 14 8 020	4 14 6 813	4 14 5 609
5 14 9 193	5 14 7 783	5 14 6 277	6	5 14 4 825	5 14 3 376	5 14 1 931
6 14 6 725	6 14 5 022	6 14 3 323	7	6 14 1 639	6 13 11 939	6 13 10 253
7 14 4 257	7 14 2 311	7 14 0 369	8	7 13 10 433	7 13 8 501	7 13 6 575
8 14 1 789	8 13 11 699	8 13 9 415	9	8 13 7 237	8 13 5 064	8 13 2 897
9 13 11 321	9 13 8 888	9 13 6 462	10	9 13 4 041	9 13 1 627	9 12 11 218
10 13 8 854	10 13 6 177	10 13 3 508	11	10 13 0 845	10 12 10 189	10 12 7 540
11 13 6 386	11 13 3 466	11 13 0 554	12	11 12 9 650	11 12 6 752	11 12 3 862
12 13 3 918	12 13 0 755	12 12 9 600	13	12 12 6 454	12 12 3 315	12 12 0 184
13 13 1 450	13 12 10 044	13 12 6 646	14	13 12 3 258	13 11 11 878	13 11 8 506
14 12 10 982	14 12 7 833	14 12 3 632	15	14 12 0 062	14 11 8 440	14 11 4 828
15 12 8 514	15 12 4 622	15 12 0 738	16	15 11 8 866	15 11 5 002	15 11 1 150
16 12 6 046	16 12 1 910	16 11 9 784	17	16 11 5 670	16 11 1 565	16 10 9 472
17 12 3 578	17 11 11 198	17 11 6 830	18	17 11 2 474	17 10 10 128	17 10 5 794
18 12 1 110	18 11 8 487	18 11 3 877	19	18 10 11 278	18 10 6 691	18 10 2 115
19 11 10 643	19 11 5 777	19 11 0 923	20	19 10 8 082	19 10 3 253	19 9 10 437
39 7 9 285	39 6 11 553	39 6 1 848	1	39 5 4 164	39 4 6 506	39 3 8 874
59 3 7 928	59 2 5 330	59 1 2 763	2	59 0 0 246	58 14 9 759	58 13 7 310
78 15 6 571	78 13 11 107	78 12 3 692	3	78 10 8 328	78 9 1 013	78 7 5 747
98 11 5 213	98 9 4 838	98 7 4 615	4	98 5 4 410	98 3 4 266	98 1 4 184
118 7 3 856	118 4 10 660	118 2 5 538	5	118 0 0 492	117 13 7 519	117 11 2 621
138 3 2 439	138 0 4 436	137 13 6 462	6	137 10 8 574	137 7 10 712	137 5 1 057
157 15 1 141	157 11 10 213	157 8 7 385	7	157 5 4 656	157 2 0 266	156 14 11 494
177 10 11 784	177 7 3 990	177 3 8 308	8	177 0 7 738	176 12 5 279	176 8 9 831
197 6 10 427	197 2 9 766	196 14 9 231	9	196 10 8 819	196 6 8 532	196 2 8 368
394 13 8 883	394 5 7 533	393 13 6 462	10	393 5 5 639	392 13 5 064	392 5 4 736
592 4 7 280	591 8 5 299	590 12 3 632	20	590 0 2 458	589 4 1 596	588 8 1 103
789 11 5 707	788 11 3 065	787 11 0 923	30	786 10 11 278	785 10 10 123	784 10 9 471
987 2 4 124	985 14 0 832	984 9 10 154	40	983 5 8 097	982 1 6 660	980 13 5 839
1,184 9 2 560	1,182 0 10 598	1,181 8 7 385	50	1,180 0 4 917	1,178 8 3 192	1,177 0 2 207
1,382 0 0 987	1,380 3 8 365	1,378 7 4 615	60	1,376 11 1 736	1,374 14 11 724	1,373 2 10 575
1,579 6 11 414	1,577 6 6 131	1,575 6 1 846	70	1,573 5 10 556	1,571 5 8 256	1,569 5 6 943
1,776 13 9 841	1,774 9 3 897	1,772 4 11 077	80	1,770 0 7 375	1,767 12 4 768	1,765 8 3 810
1,974 4 8 267	1,971 12 1 664	1,969 3 8 308	90	1,966 11 4 195	1,964 3 1 320	1,961 10 11 678
3,948 9 4 535	3,943 8 3 327	3,938 7 4 615	100	3,933 6 8 339	3,928 6 2 639	3,923 5 11 355
5,922 14 0 802	5,915 4 4 991	5,907 11 0 923	200	5,900 2 0 584	5,892 9 3 959	5,885 0 11 094
7,897 2 9 069	7,887 0 6 655	7,876 14 9 231	300	7,866 13 4 778	7,855 12 5 279	7,843 11 10 712
9,871 7 5 337	9,858 12 8 318	9,846 2 5 538	400	9,833 8 8 973	9,820 15 6 598	9,808 10 6 391
11,845 12 1 604	11,830 8 9 982	11,815 6 1 846	500	11,800 4 1 168	11,785 2 7 918	11,770 1 10 089
13,820 0 9 871	13,802 4 11 646	13,784 9 10 154	600	13,766 15 5 822	13,749 5 9 238	13,731 12 9 747
15,794 5 6 139	15,774 1 1 309	15,753 13 6 462	700	15,738 10 9 557	15,713 8 10 558	15,693 7 9 425
17,768 10 2 406	17,745 13 2 878	17,723 1 2 769	800	17,700 6 11 877	17,677 11 11 877	17,655 2 9 108
19,742 14 10 674	19,717 9 4 637	19,692 4 11 077	900	19,667 11 5 946	19,641 15 1 197	19,616 13 8 782
21,716 13 9 347	21,689 2 9 278	21,662 9 10 154	1,000	21,634 2 11 892	21,608 14 2 394	21,583 11 5 563
23,690 12 8 021	23,661 12 1 910	23,632 14 9 231	2,000	23,601 4 5 899	23,575 13 3 691	23,549 9 2 345
25,664 11 6 694	25,634 5 6 547	25,604 8 3 308	3,000	25,575 11 7 785	25,549 12 4 788	25,523 11 1 428
27,638 10 5 368	27,607 14 11 184	27,576 8 7 385	4,000	27,547 7 5 731	27,521 11 5 985	27,495 10 6 708
29,612 9 4 041	29,580 8 3 820	29,549 11 13 462	5,000	29,518 11 8 777	29,492 10 7 182	29,466 9 4 490
31,586 8 2 715	31,553 1 8 457	31,522 2 5 538	6,000	31,491 10 5 624	31,465 9 8 879	31,439 8 1 471
33,560 7 1 388	33,527 11 1 094	33,494 7 4 615	7,000	33,463 11 11 570	33,437 8 9 575	33,411 7 10 233
35,534 6 0 062	35,499 5 5 780	35,464 12 3 692	8,000	35,432 13 5 516	35,406 7 10 772	35,380 6 11 284
37,508 4 10 735	37,472 13 10 367	37,436 1 2 769	9,000	37,401 14 11 462	37,375 11 11 869	37,349 9 3 816

POUNDS STERLING INTO RUPEES.

Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.	Amount.	Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3919	3914	3909	Far. 1	3904	3899	3894
7837	7827	7817	2	7807	7797	7787
11758	11741	11728	3	11711	11696	11681
1 3 678	1 3 654	1 3 634	Pen. 1	1 3 614	1 3 594	1 3 574
2 7 347	2 7 307	2 7 267	2	2 7 227	2 7 188	2 7 148
3 11 020	3 10 961	3 10 901	3	3 10 841	3 10 782	3 10 722
5 2 674	5 2 614	5 2 534	4	5 2 455	5 2 376	5 2 297
6 6 367	6 6 288	6 6 188	5	6 6 069	6 5 969	6 5 871
7 10 041	7 9 921	7 9 802	6	7 9 682	7 9 563	7 9 445
9 1 714	9 1 575	9 1 435	7	9 1 296	9 1 157	9 1 019
10 5 388	10 5 228	10 5 069	8	10 4 910	10 4 751	10 4 593
11 9 061	11 8 882	11 8 702	9	11 8 524	11 8 345	11 8 167
13 0 785	13 0 535	13 0 386	10	13 0 137	12 11 939	12 11 741
14 4 408	14 4 189	14 3 970	11	14 3 751	14 3 583	14 3 416
15 8 082	15 7 843	15 7 603	Shilg. 1	15 7 365	15 7 127	15 6 890
1 15 4 163	1 15 3 684	1 15 3 206	2	1 15 2 729	1 15 2 254	1 15 1 779
2 15 0 245	2 14 11 526	2 14 10 809	3	2 14 10 094	2 14 9 381	2 14 8 669
3 14 8 327	3 14 7 868	3 14 6 412	4	3 14 5 459	3 14 4 508	3 14 3 558
4 14 4 408	4 14 3 210	4 14 2 015	5	4 14 0 823	4 13 11 635	4 13 10 448
5 14 0 490	5 13 11 052	5 13 9 618	6	5 13 8 188	5 13 6 762	5 13 5 338
6 13 8 571	6 13 8 394	6 13 5 221	7	6 13 3 553	6 13 1 898	6 13 0 228
7 13 4 653	7 13 2 736	7 13 0 824	8	7 12 10 818	7 12 9 015	7 12 7 117
8 13 0 735	8 12 10 578	8 12 8 428	9	8 12 6 283	8 12 4 142	8 12 2 007
9 13 8 786	9 12 6 420	9 12 4 031	10	9 12 1 647	9 11 11 269	9 11 8 897
10 12 4 898	10 12 2 262	10 11 11 633	11	10 11 9 011	10 11 6 397	10 11 3 786
11 12 0 980	11 11 10 104	11 11 7 236	12	11 11 4 376	11 11 1 524	11 10 10 676
12 11 9 061	12 11 5 946	12 11 2 839	13	12 10 11 741	12 10 8 650	12 10 5 566
13 11 5 142	13 11 1 788	13 10 10 442	14	13 10 7 106	13 10 3 776	13 10 0 456
14 11 1 224	14 10 9 630	14 10 6 045	15	14 10 2 471	14 9 10 903	14 9 7 345
15 10 9 306	15 10 5 472	15 10 1 648	16	15 9 9 836	15 9 6 030	15 9 2 234
16 10 5 388	16 10 1 314	16 9 9 252	17	16 9 5 201	16 9 1 157	16 8 9 124
17 10 1 470	17 9 9 156	17 9 4 856	18	17 9 0 568	17 8 8 284	17 8 4 014
18 9 9 551	18 9 4 998	18 9 0 459	19	18 8 7 930	18 8 3 411	18 7 10 904
19 9 5 633	19 9 0 841	19 8 8 061	£ 1	19 8 3 294	19 7 10 538	19 7 5 795
39 2 11 265	39 2 1 682	39 1 4 122	2	39 0 6 587	38 15 9 076	38 14 11 539
58 12 4 898	58 11 2 528	58 10 0 183	3	58 8 9 881	58 7 7 614	58 6 5 384
78 5 10 531	78 4 3 364	78 2 8 244	4	78 1 1 174	77 15 6 152	77 13 11 179
97 15 4 163	97 13 4 305	97 11 4 305	5	97 9 4 468	97 7 4 690	97 5 4 973
117 8 9 796	117 6 7 966	117 4 0 368	6	117 1 7 761	116 15 3 228	116 12 10 788
137 2 3 429	136 15 5 897	136 12 8 427	7	136 9 11 055	136 7 1 766	136 4 4 563
156 11 9 061	156 8 6 728	156 5 4 489	8	156 2 2 948	155 15 0 305	155 11 10 357
176 5 2 964	176 1 7 563	175 10 0 550	9	175 10 5 642	175 6 10 843	175 3 4 152
195 14 8 327	195 10 8 410	195 6 8 611	10	195 2 8 935	194 14 9 381	194 10 9 947
391 13 4 653	391 5 4 820	390 13 5 221	20	390 5 5 870	389 13 6 761	389 5 7 894
587 12 0 980	587 0 1 230	586 4 1 832	30	585 8 2 808	584 12 4 142	584 0 5 840
783 10 9 306	782 10 9 840	781 10 10 443	40	780 10 11 741	779 11 1 523	778 11 3 787
979 9 5 633	978 5 6 050	977 1 7 053	50	975 13 8 676	974 9 10 904	973 6 1 784
1,175 8 1 969	1,174 0 2 480	1,172 8 3 684	60	1,171 0 5 611	1,169 8 8 284	1,168 0 11 681
1,371 6 10 286	1,369 10 10 870	1,367 15 0 275	70	1,366 3 2 546	1,364 7 5 665	1,362 11 9 627
1,567 5 6 612	1,565 5 7 281	1,563 5 8 885	80	1,561 5 11 482	1,559 6 3 046	1,557 6 7 574
1,763 4 2 939	1,761 0 3 691	1,758 12 5 496	90	1,756 8 8 417	1,754 5 0 426	1,752 1 5 521
1,959 2 11 265	1,956 11 0 101	1,954 3 2 107	100	1,951 11 5 352	1,949 3 9 807	1,946 12 3 468
3,918 5 10 531	3,913 6 0 201	3,908 6 4 214	200	3,903 6 10 704	3,898 7 7 614	3,893 8 9 935
5,877 8 9 796	5,870 1 0 302	5,862 9 6 321	300	5,855 2 4 056	5,847 11 5 421	5,840 4 10 403
7,836 11 9 061	7,826 12 0 403	7,816 12 8 427	400	7,806 13 9 408	7,796 15 3 228	7,787 1 1 871
9,795 14 8 327	9,783 7 6 053	9,770 15 10 534	500	9,758 9 2 760	9,746 3 1 036	9,733 13 5 338
11,755 1 7 532	11,740 2 0 604	11,725 3 0 641	600	11,710 4 8 112	11,695 6 10 843	11,680 9 8 806
13,714 4 6 857	13,696 13 0 704	13,679 6 2 748	700	13,662 0 1 464	13,644 10 8 650	13,627 6 0 274
15,673 6 1 122	15,653 8 0 805	15,633 9 4 855	800	15,613 11 6 816	15,593 14 6 457	15,574 2 3 741
17,632 10 5 388	17,610 3 0 906	17,587 12 6 962	900	17,565 7 0 168	17,543 2 4 264	17,520 14 7 209
19,591 13 4 653	19,568 14 1 006	19,541 15 9 068	1,000	19,517 2 5 520	19,492 3 2 071	19,467 10 10 677
39,183 10 9 308	39,133 12 2 013	39,083 15 6 137	2,000	39,034 4 11 039	38,984 12 4 142	38,935 5 9 354
58,775 8 1 959	58,700 10 3 019	58,625 15 3 206	3,000	58,561 7 4 559	58,477 2 6 213	58,403 0 8 030
78,367 5 6 612	78,287 8 4 025	78,167 15 0 275	4,000	78,068 9 10 079	77,969 8 8 284	77,870 11 6 707
97,959 2 11 265	97,834 6 5 032	97,709 14 9 344	5,000	97,585 12 3 598	97,461 14 10 355	97,338 6 5 384
1,17,551 0 3 918	1,17,401 4 0 093	1,17,251 14 6 412	6,000	1,17,102 14 9 118	1,16,954 5 0 428	1,16,806 1 4 061
1,37,142 13 8 571	1,36,988 2 7 045	1,36,793 14 3 431	7,000	1,36,620 1 2 693	1,36,446 11 2 497	1,36,273 12 2 738
1,56,734 11 1 224	1,56,535 0 8 051	1,56,335 14 0 550	8,000	1,56,137 3 8 158	1,55,939 1 4 469	1,55,741 7 1 414
1,76,326 8 5 577	1,76,101 14 9 057	1,75,877 13 9 618	9,000	1,75,684 6 1 677	1,75,431 7 6 640	1,75,209 2 0 091
1,95,918 5 0 530	1,95,688 12 10 064	1,95,419 13 6 687	10,000	1,95,171 8 7 197	1,94,923 13 8 711	1,94,676 12 10 783

POUNDS STERLING INTO RUPEES.

1s. 0 $\frac{1}{4}$ d.	1s. 0 $\frac{1}{2}$ d.	1s. 0 $\frac{3}{4}$ d.	Amount.	1s. 0 $\frac{1}{2}$ d.	1s. 0 $\frac{1}{4}$ d.	1s. 0 $\frac{3}{4}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 889	3 884	3 879	Far. 1	3 874	3 869	3 864
7 777	7 767	7 757	2	7 748	7 738	7 728
11 666	11 651	11 636	3	11 622	11 607	11 592
1 3 554	1 3 535	1 3 515	Pen. 1	1 3 496	1 3 476	1 3 457
2 7 109	2 7 070	2 7 030	2	2 6 991	2 6 952	2 6 913
3 10 668	3 10 604	3 10 546	3	3 10 487	3 10 428	3 10 370
5 2 218	5 2 139	5 2 061	4	5 1 982	5 1 904	5 1 826
6 5 772	6 5 674	6 5 576	5	6 5 478	6 5 380	6 5 283
7 9 327	7 9 209	7 9 091	6	7 8 974	7 8 856	7 8 740
9 0 881	9 0 743	9 0 606	7	9 0 469	9 0 332	9 0 196
10 4 435	10 4 278	10 4 121	8	10 3 965	10 3 809	10 3 653
11 7 990	11 7 813	11 7 636	9	11 7 480	11 7 285	11 7 109
12 11 544	12 11 348	12 11 152	10	12 10 956	12 10 761	12 10 566
14 3 099	14 2 882	14 2 667	11	14 2 451	14 2 237	14 2 023
15 6 653	15 6 417	15 6 182	Shilg. 1	15 5 947	15 5 713	15 5 479
1 15 1 306	1 15 0 834	1 15 0 364	2	1 14 11 894	1 14 11 426	1 14 10 958
2 14 7 959	2 14 7 252	2 14 6 545	3	2 14 5 841	2 14 5 138	2 14 4 433
3 14 2 613	3 14 1 669	3 14 0 727	4	3 13 11 738	3 13 10 851	3 13 9 917
4 13 9 268	4 13 8 086	4 13 6 909	5	4 13 5 735	4 13 4 564	4 13 3 396
5 13 3 919	5 13 2 503	5 13 1 091	6	5 12 11 682	5 12 10 277	5 12 8 875
6 12 10 572	6 12 8 920	6 12 7 273	7	6 12 5 629	6 12 3 990	6 12 2 354
7 12 5 225	7 12 3 358	7 12 1 455	8	7 11 11 576	7 11 9 703	7 11 7 834
8 11 11 879	8 11 9 755	8 11 7 636	9	8 11 5 523	8 11 3 416	8 11 1 313
9 11 6 532	9 11 4 172	9 11 1 818	10	9 10 11 470	9 10 9 128	9 10 6 792
10 11 1 185	10 10 10 589	10 10 8 000	11	10 10 5 417	10 10 2 841	10 10 0 271
11 10 7 838	11 10 5 006	11 10 2 182	12	11 9 7 364	11 9 5 551	11 9 3 750
12 10 2 491	12 9 11 428	12 9 8 364	13	12 9 5 311	12 9 4 264	12 8 11 222
13 9 9 144	13 9 5 840	13 9 2 546	14	13 8 11 268	13 8 7 980	13 8 4 708
14 9 3 797	14 9 0 258	14 8 8 728	15	14 8 5 205	14 8 1 693	14 7 10 183
15 8 10 450	15 8 6 676	15 8 2 910	16	15 7 11 152	15 7 7 406	15 7 3 668
16 8 5 104	16 8 1 093	16 7 9 091	17	16 7 5 099	16 7 1 119	16 6 9 147
17 7 11 758	17 7 7 510	17 7 3 272	18	17 6 11 049	17 6 6 832	17 6 2 636
18 7 6 411	18 7 1 927	18 6 9 454	19	18 6 4 993	18 6 0 544	18 5 8 105
19 7 1 063	19 6 8 344	19 6 3 636	£ 1	19 5 10 941	19 5 6 257	19 5 1 585
38 14 2 127	38 13 4 688	38 12 7 273	2	38 11 9 881	38 11 0 514	38 10 3 170
58 5 3 190	58 4 1 032	58 2 10 909	3	58 1 8 822	58 0 6 771	57 15 4 755
77 12 4 253	77 10 9 375	77 9 2 545	4	77 7 7 763	77 6 1 028	77 4 6 340
97 3 5 316	97 1 5 719	96 15 6 182	5	96 13 6 704	96 11 7 225	96 9 7 925
116 10 6 380	116 8 2 063	116 5 8 818	6	116 8 5 644	116 1 1 542	115 14 9 509
136 1 7 443	135 14 10 407	135 12 1 455	7	135 9 4 585	135 6 7 799	135 3 11 044
155 8 8 506	155 5 6 751	155 2 5 091	8	154 15 3 528	154 12 2 055	154 9 0 679
174 15 9 570	174 12 3 095	174 8 8 727	9	174 5 2 467	174 1 8 312	173 14 2 264
194 6 10 633	194 2 11 439	193 15 0 364	10	193 11 1 407	193 7 2 569	193 3 3 849
388 13 9 266	388 10 5 878	387 14 0 727	20	387 6 2 815	386 14 5 139	386 6 7 698
583 4 7 899	582 8 10 316	581 13 1 091	30	581 1 4 222	580 5 7 708	579 9 11 547
777 11 6 532	776 11 9 755	775 12 1 455	40	774 12 5 629	773 12 10 277	772 13 3 396
972 2 5 165	970 14 9 193	969 11 1 818	50	968 7 7 037	967 4 0 846	966 0 7 245
1,066 9 3 797	1,065 1 8 632	1,063 10 2 182	60	1,062 2 8 444	1,060 11 3 416	1,059 3 11 044
1,361 0 2 430	1,359 4 8 071	1,357 9 2 546	70	1,355 13 9 851	1,354 2 5 985	1,352 7 2 944
1,555 7 1 063	1,553 7 7 509	1,551 8 2 910	80	1,549 8 11 259	1,547 9 8 554	1,545 10 6 793
1,749 13 11 696	1,747 10 6 948	1,745 7 3 273	90	1,743 4 0 666	1,741 0 11 123	1,738 13 10 642
1,944 4 10 329	1,941 13 6 387	1,939 6 3 636	100	1,936 15 2 073	1,934 8 1 693	1,932 1 2 491
3,888 9 8 658	3,883 11 0 774	3,878 12 7 273	200	3,873 14 4 146	3,869 0 3 385	3,864 2 4 981
5,832 14 6 987	5,825 8 7 174	5,818 2 10 909	300	5,810 13 6 219	5,803 8 5 078	5,796 3 7 472
7,777 3 5 316	7,767 6 1 548	7,757 9 2 546	400	7,747 12 8 292	7,738 0 6 771	7,728 4 9 962
9,721 8 3 646	9,709 3 7 935	9,696 15 6 182	500	9,684 11 10 366	9,672 8 8 463	9,660 6 4 458
11,665 13 1 975	11,651 1 2 321	11,636 5 9 818	600	11,621 11 0 439	11,607 0 10 156	11,592 7 2 943
13,610 2 0 304	13,592 14 8 708	13,575 12 1 455	700	13,558 10 2 512	13,541 8 11 849	13,524 8 5 434
15,554 6 10 633	15,534 12 3 095	15,515 2 5 091	800	15,495 9 4 585	15,478 1 1 542	15,456 9 7 925
17,498 11 8 962	17,476 9 9 482	17,454 8 8 727	900	17,432 8 6 658	17,410 9 3 324	17,388 10 10 415
19,443 0 7 291	19,418 7 3 869	19,393 15 0 364	1,000	19,369 7 8 731	19,345 1 4 927	19,320 12 0 906
38,886 1 2 562	38,836 14 7 737	38,787 14 0 727	2,000	38,738 15 5 463	38,690 2 9 854	38,641 8 1 811
58,329 1 9 873	58,255 11 6 606	58,181 13 1 091	3,000	58,108 7 2 194	58,035 4 2 781	57,962 4 2 717
77,772 2 5 165	77,673 13 3 474	77,575 12 1 454	4,000	77,477 14 10 925	77,380 5 7 708	77,283 0 8 623
97,215 3 0 456	97,092 4 7 343	96,969 11 1 818	5,000	96,847 6 7 657	96,725 7 0 635	96,603 12 4 523
116,658 3 7 747	116,510 11 11 211	116,368 10 2 182	6,000	116,216 14 4 388	116,070 8 5 562	115,924 8 5 434
136,101 4 3 088	135,929 3 8 080	135,757 9 2 546	7,000	135,586 6 11 201	135,415 9 10 489	135,245 4 8 840
155,544 4 10 329	155,347 10 6 949	155,151 8 2 909	8,000	154,955 13 9 851	154,760 11 8 416	154,566 0 7 245
174,987 5 5 620	174,766 10 10 817	174,545 7 3 273	9,000	174,325 5 6 582	174,105 12 8 343	173,886 12 8 151
194,430 6 0 911	194,184 9 2 685	193,939 6 3 636	10,000	193,694 13 3 313	193,450 14 1 270	193,207 8 9 057

POUNDS STERLING INTO RUPEES.

ls. $\frac{0}{16}$ d.	ls. $\frac{0}{16}$ d.	ls. $\frac{0}{16}$ d.	Amount.	ls. $\frac{0}{16}$ d.	ls. $\frac{0}{16}$ d.	ls. $\frac{0}{16}$ d.
Rs. A. P. D.	Rs. A. P. D.	Rs. A. P. D.		Rs. A. P. D.	Rs. A. P. D.	Rs. A. P. D.
8 859	3 854	3 850	Far. 1	3 845	3 840	3 835
7 718	7 709	7 699	2	7 689	7 680	7 670
11 578	11 563	11 549	3	11 534	11 520	11 505
1 3 437	1 3 418	1 3 398	Ren. 1	1 3 379	1 3 360	1 3 341
2 6 874	2 6 856	2 6 797	2	2 6 758	2 6 720	2 6 682
2 10 312	2 10 253	2 10 195	3	2 10 138	2 10 080	2 10 022
5 1 749	5 1 671	5 1 594	4	5 1 517	5 1 440	5 1 363
6 5 186	6 5 089	6 4 992	5	6 4 886	6 4 800	6 4 704
7 8 623	7 8 507	7 8 391	6	7 8 275	7 8 160	7 8 045
9 0 060	8 11 925	8 11 789	7	8 11 655	8 11 520	8 11 386
10 3 497	10 3 343	10 3 188	8	10 3 024	10 2 880	10 2 727
11 6 935	11 6 759	11 6 586	9	11 6 413	11 6 240	11 6 067
12 10 872	12 10 178	12 9 985	10	12 9 792	12 9 600	12 9 408
14 1 809	14 1 596	14 1 388	11	14 1 171	14 0 960	14 0 749
15 5 246	15 5 014	15 4 782	Shilg 1	15 4 551	15 4 320	15 4 090
1 14 10 492	1 14 10 028	1 14 9 564	2	1 14 9 101	1 14 8 640	1 14 8 180
2 14 3 739	2 14 3 041	2 14 2 346	3	2 14 1 652	2 14 0 960	2 14 0 270
3 13 8 985	3 13 8 065	3 13 7 128	4	3 13 6 203	3 13 5 280	3 13 4 360
4 13 2 231	4 13 1 069	4 12 11 910	5	4 12 10 753	4 12 9 600	4 12 8 449
5 12 7 477	5 12 6 063	5 12 4 692	6	5 12 3 304	5 12 1 920	5 12 0 539
6 12 0 724	6 11 11 097	6 11 9 474	7	6 11 7 824	6 11 6 240	6 11 4 639
7 11 5 970	7 11 4 110	7 11 2 256	8	7 11 0 408	7 10 10 560	7 10 8 719
8 10 11 216	8 10 9 124	8 10 7 038	9	8 10 4 558	8 10 2 880	8 10 0 809
9 10 4 462	9 10 2 138	9 9 11 820	10	9 9 9 507	9 9 7 200	9 9 4 899
10 9 9 708	10 9 7 152	10 9 4 602	11	10 9 2 057	10 8 11 520	10 8 8 988
11 9 2 954	11 9 0 166	11 8 9 384	12	11 8 6 028	11 8 3 840	11 8 1 078
12 8 8 201	12 8 5 180	12 8 2 166	13	12 7 11 152	12 7 8 160	12 7 5 168
13 8 1 448	13 7 10 194	13 7 6 948	14	13 7 3 710	13 7 0 480	13 6 9 258
14 7 6 694	14 7 3 207	14 6 11 730	15	14 6 3 261	14 6 4 800	14 6 1 348
15 6 11 940	15 6 8 280	15 6 4 512	16	15 6 0 812	15 5 9 120	15 5 5 438
16 6 5 186	16 6 1 294	16 5 9 294	17	16 5 5 362	16 5 1 440	16 4 9 528
17 5 10 432	17 5 6 248	17 5 2 076	18	17 4 9 912	17 4 5 760	17 4 1 615
18 5 3 678	18 5 11 262	18 4 6 358	19	18 4 2 458	18 3 10 080	18 3 5 708
19 4 8 925	19 4 4 276	19 3 11 639	20	19 3 7 014	19 3 2 400	19 2 9 798
38 9 5 849	38 8 8 552	38 7 11 278	2	38 7 2 028	38 6 4 800	38 5 7 596
57 14 2 774	57 13 0 828	57 11 10 917	3	57 10 9 041	57 9 7 200	57 8 5 393
77 2 11 696	77 1 5 104	76 15 10 556	4	76 14 4 055	76 12 9 600	76 11 3 191
96 7 8 623	96 5 9 380	96 3 10 196	5	96 1 11 069	96 0 0 000	95 14 0 989
115 12 5 548	115 10 1 656	115 7 9 835	6	115 5 6 038	115 3 2 400	115 0 10 787
135 1 2 472	134 14 5 932	134 11 9 474	7	134 9 1 096	134 6 4 800	134 3 8 584
154 5 11 397	154 2 10 208	153 15 9 113	8	153 12 8 110	153 9 7 200	153 6 6 392
173 10 8 332	173 7 2 484	173 3 8 752	9	173 0 3 124	172 12 9 600	172 9 4 180
192 15 5 246	192 11 6 760	192 7 8 891	10	192 3 10 138	192	191 12 1 978
385 14 10 492	385 7 1 521	384 15 4 782	20	384 7 8 275	384	383 8 3 955
578 14 3 739	578 2 8 281	577 7 1 173	30	578 11 6 413	578	575 4 5 933
771 13 8 985	770 14 3 041	769 14 9 664	40	768 15 4 551	768	767 0 7 910
964 13 2 231	963 9 9 802	962 6 5 955	50	961 3 2 688	960	958 12 9 888
1,157 12 7 477	1,156 5 4 562	1,154 14 2 346	60	1,153 7 0 826	1,152	1,150 8 11 885
1,350 12 0 724	1,349 0 11 322	1,347 5 10 737	70	1,345 10 10 964	1,344	1,342 5 1 843
1,543 11 5 970	1,541 12 6 083	1,539 13 7 128	80	1,537 14 9 101	1,536	1,534 1 3 820
1,736 10 11 216	1,734 8 0 843	1,732 5 3 619	90	1,730 2 7 239	1,728	1,725 13 8 758
1,929 10 4 462	1,927 3 7 604	1,924 12 11 910	100	1,922 6 5 377	1,920	1,917 9 7 775
3,859 4 8 925	3,854 7 3 207	3,849 9 11 820	200	3,844 12 10 758	3,840	3,835 3 3 551
5,788 15 1 387	5,781 10 10 811	5,774 6 11 729	300	5,767 3 4 130	5,760	5,752 12 11 328
7,718 9 5 849	7,708 14 6 414	7,699 3 11 639	400	7,689 9 5 507	7,680	7,670 6 7 101
9,648 3 10 312	9,636 2 2 018	9,624 0 11 549	500	9,612 0 2 884	9,600	9,588 0 2 876
11,577 14 2 774	11,563 5 9 621	11,548 13 11 458	600	11,534 6 8 260	11,520	11,505 9 10 652
13,507 8 7 236	13,490 9 5 225	13,473 10 11 368	700	13,456 13 1 637	13,440	13,423 3 6 427
15,437 2 11 698	15,417 13 0 9 9	15,398 7 11 278	800	15,379 3 7 014	15,360	15,340 13 2 202
17,366 13 4 161	17,345 0 8 432	17,323 4 11 183	900	17,301 10 0 390	17,280	17,258 6 9 978
19,296 7 8 623	19,272 4 4 033	19,248 1 11 098	1,000	19,224 0 5 767	19,200	19,176 0 5 753
38,592 15 5 246	38,544 6 8 070	38,496 3 10 195	2,000	38,448 0 11 534	38,400	38,352 0 11 506
57,889 7 1 867	57,816 13 0 105	57,744 5 9 293	3,000	57,672 1 5 302	57,600	57,528 1 5 258
77,185 14 10 492	77,089 1 4 141	76,992 7 8 331	4,000	76,896 1 11 069	76,800	76,704 1 11 011
96,482 6 7 116	96,361 5 8 176	96,240 9 7 483	5,000	96,120 2 4 836	96,000	95,880 2 4 764
1,15,778 14 3 739	1,15,638 10 0 211	1,15,488 11 6 586	6,000	1,15,344 2 10 603	1,15,200	1,15,056 2 10 517
1,35,075 6 0 362	1,34,905 14 4 216	1,34,736 13 5 634	7,000	1,34,568 3 4 370	1,34,400	1,34,232 3 4 270
1,54,371 13 8 985	1,54,178 2 8 251	1,53,984 15 4 782	8,000	1,53,792 3 10 137	1,53,600	1,53,408 3 10 022
1,73,668 5 5 608	1,73,450 7 0 316	1,73,233 1 3 880	9,000	1,73,016 4 3 905	1,72,800	1,72,584 4 3 775
1,92,964 13 2 231	1,92,722 11 4 351	1,92,481 3 2 977	10,000	1,92,240 4 9 672	1,92,000	1,91,760 4 9 522

POUNDS STERLING INTO RUPEES.

1s. 0 $\frac{1}{4}$ d.	1s. 0 $\frac{1}{2}$ d.	1s. 0 $\frac{3}{4}$ d.	Amount.	1s. 0 $\frac{1}{4}$ d.	1s. 0 $\frac{1}{2}$ d.	1s. 0 $\frac{3}{4}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 831	2 826	3 821	Far. 1	3 816	3 811	3 807
7 661	7 651	7 642	2	7 632	7 623	7 613
11 492	11 477	11 463	3	11 448	11 434	11 419
1 3 322	1 3 303	1 3 284	Pen. 1	1 3 285	1 3 246	1 3 227
2 6 643	2 6 605	2 6 567	2	2 6 539	2 6 491	2 6 454
3 9 965	3 9 908	3 9 851	3	3 9 794	3 9 737	3 9 680
5 1 287	6 1 210	5 1 134	4	5 1 058	5 0 983	5 0 907
6 4 608	6 4 513	6 4 418	5	6 4 323	6 4 228	6 4 134
7 7 930	7 7 816	7 7 701	6	7 7 588	7 7 474	7 7 361
8 11 252	8 11 118	8 10 985	7	8 10 852	8 10 720	8 10 587
10 2 574	10 2 421	10 2 269	8	10 2 117	10 1 965	10 1 814
11 5 895	11 5 724	11 5 552	9	11 5 381	11 5 211	11 5 041
12 9 217	12 9 026	12 8 836	10	12 8 646	12 8 457	12 8 268
14 0 539	14 0 329	14 0 119	11	13 11 911	13 11 702	13 11 494
15 3 680	15 3 631	15 3 408	Shilg 1	15 3 175	15 2 948	15 2 721
1 14 7 721	1 14 7 263	1 14 6 806	2	1 14 6 350	1 14 5 836	1 14 5 442
2 13 11 581	2 13 10 894	2 13 10 209	3	2 13 9 525	2 13 8 844	2 13 8 164
3 13 3 441	3 13 2 526	3 13 1 612	4	3 13 0 701	3 12 11 792	3 12 10 885
4 12 7 302	4 12 6 157	4 12 5 015	5	4 12 3 876	4 12 2 739	4 12 1 606
5 11 11 162	5 11 9 788	5 11 8 418	6	5 11 7 051	5 11 5 681	5 11 4 327
6 11 3 022	6 11 1 420	6 10 11 821	7	6 10 10 226	6 10 8 635	6 10 7 048
7 10 6 883	7 10 5 051	7 10 3 224	8	7 10 1 401	7 9 11 533	7 9 9 770
8 9 10 743	8 9 8 632	8 9 6 527	9	8 9 4 576	8 9 2 531	8 9 0 491
9 9 2 603	9 9 0 314	9 8 10 030	10	9 8 7 752	9 8 5 479	9 8 3 213
10 8 6 464	10 8 3 945	10 8 1 433	11	10 7 10 927	10 7 8 426	10 7 5 933
11 7 10 324	11 7 7 576	11 7 4 836	12	11 7 2 102	11 6 11 374	11 6 8 654
12 7 2 184	12 6 11 208	12 6 8 239	13	12 6 5 277	12 6 2 322	12 5 11 375
13 6 6 044	13 6 2 840	13 5 11 042	14	13 5 8 452	13 5 5 270	13 5 2 046
14 5 9 905	14 5 6 471	14 5 3 045	15	14 4 11 627	14 4 8 218	14 4 4 818
15 5 1 766	15 4 10 102	15 4 6 448	16	15 4 2 802	15 3 11 166	15 3 7 540
16 4 5 626	16 4 1 733	16 3 8 851	17	16 3 5 977	16 3 2 114	16 2 10 261
17 3 9 486	17 3 5 364	17 3 1 254	18	17 2 9 152	17 2 5 032	17 2 0 982
18 3 1 346	18 2 8 996	18 2 4 657	19	18 2 0 328	18 1 8 010	18 1 3 703
19 2 5 207	19 2 0 628	19 1 8 060	20	19 1 3 503	19 0 10 953	19 0 6 424
38 4 10 414	38 4 1 255	38 3 4 119	21	38 2 7 006	38 1 9 916	38 1 6 848
57 7 3 621	57 6 1 833	57 5 0 179	22	57 3 10 509	57 2 8 873	57 1 7 271
76 9 8 828	76 8 2 511	76 6 8 229	23	76 5 2 012	76 3 7 831	76 2 6 115
95 12 2 035	95 10 3 138	95 8 4 299	24	95 6 5 516	95 4 6 789	95 2 8 119
114 14 7 242	114 12 3 766	114 10 0 358	25	114 7 9 019	114 5 5 747	114 3 2 843
134 1 0 449	133 14 4 394	133 11 8 418	26	133 9 0 522	133 6 4 704	133 3 8 967
153 3 5 656	153 0 5 021	152 13 4 478	27	152 10 4 025	152 7 3 662	152 4 3 391
172 5 10 863	172 2 5 649	171 15 0 537	28	171 11 7 528	171 8 2 820	171 4 9 814
191 8 4 070	191 4 6 276	191 0 8 597	29	190 12 11 031	190 9 1 578	190 5 4 238
383 0 8 140	382 9 0 553	382 1 5 194	30	381 9 10 062	381 2 1 156	380 10 8 476
574 9 0 204	573 13 6 829	573 2 1 791	31	572 6 9 093	571 11 4 734	571 0 7 714
766 1 4 279	765 2 1 106	764 2 10 388	32	763 3 8 124	762 4 6 313	761 5 4 952
957 9 8 349	956 6 7 382	955 3 6 985	33	954 0 7 155	953 13 7 891	951 10 9 190
1,149 2 0 419	1,147 11 1 659	1,146 4 3 582	34	1,144 13 6 186	1,143 6 9 469	1,142 0 1 428
1,340 10 4 489	1,338 15 7 935	1,337 5 0 179	35	1,335 10 5 217	1,333 15 11 047	1,332 5 5 665
1,532 2 8 659	1,530 4 2 212	1,528 5 8 776	36	1,526 7 4 248	1,524 9 0 625	1,522 10 9 903
1,723 11 0 628	1,721 8 8 488	1,719 6 5 373	37	1,717 4 3 260	1,715 2 2 203	1,713 0 2 141
1,915 3 4 698	1,912 13 2 765	1,910 7 1 970	38	1,908 1 2 811	1,905 11 3 732	1,903 5 6 379
3,830 6 9 397	3,825 10 5 523	3,820 14 3 940	39	3,816 2 4 621	3,811 6 7 563	3,806 11 0 758
5,745 10 2 035	5,738 7 8 294	5,731 5 5 010	40	5,724 3 6 932	5,717 11 1 345	5,710 6 7 138
7,660 13 6 798	7,651 4 11 059	7,641 12 7 831	41	7,632 4 9 242	7,622 13 3 127	7,613 6 1 617
9,576 0 11 491	9,564 2 1 823	9,553 3 9 851	42	9,540 5 11 553	9,528 5 8 908	9,516 11 7 896
11,491 4 4 190	11,476 15 4 588	11,462 10 11 821	43	11,448 7 1 863	11,434 3 10 890	11,420 1 2 275
13,406 7 8 888	13,389 13 7 852	13,373 2 1 791	44	13,356 8 4 174	13,339 15 2 471	13,323 6 8 654
15,321 11 1 586	15,302 9 10 117	15,283 9 3 761	45	15,264 9 6 484	15,245 10 6 253	15,226 12 3 933
17,236 14 6 284	17,215 7 0 832	17,194 0 5 731	46	17,172 10 8 795	17,151 5 10 035	17,130 1 9 413
19,152 1 10 983	19,128 4 3 646	19,104 7 7 701	47	19,080 11 11 106	19,057 1 1 816	19,033 7 3 732
38,304 3 9 965	38,266 8 7 293	38,208 15 3 403	48	38,161 7 10 211	38,114 2 3 633	38,066 14 7 584
57,456 5 8 948	57,384 12 10 939	57,313 6 11 104	49	57,242 3 9 317	57,171 3 5 449	57,100 6 11 373
76,608 7 7 930	76,513 1 2 585	76,417 14 6 806	50	76,322 15 8 422	76,228 4 7 266	76,133 13 3 187
95,760 9 6 618	95,641 5 6 232	95,522 6 2 507	51	95,403 11 7 528	95,285 5 9 082	95,167 4 6 959
1,14,912 11 5 895	1,14,769 9 9 878	1,14,626 13 10 209	52	1,14,484 7 6 634	1,14,343 6 10 898	1,14,200 11 10 751
1,34,064 13 4 378	1,33,897 14 1 524	1,33,731 5 5 910	53	1,33,595 3 5 739	1,33,399 8 0 715	1,33,234 3 2 543
1,53,216 15 3 860	1,53,026 2 5 171	1,52,835 13 1 612	54	1,52,645 15 4 845	1,52,456 9 2 531	1,52,267 10 6 335
1,72,369 1 2 843	1,72,154 6 8 817	1,71,940 4 9 313	55	1,71,726 11 3 950	1,71,513 10 4 347	1,71,301 11 10 126
1,91,521 3 1 225	1,91,282 11 0 463	1,91,044 12 5 016	56	1,90,807 7 3 056	1,90,570 11 6 104	1,90,334 9 1 813

POUNDS STERLING INTO RUPEES.

ls. $O\frac{1}{2}d.$	ls. $O\frac{1}{4}d.$	ls. $O\frac{1}{2}d.$	Amount	ls. $O\frac{1}{2}d.$	ls. $O\frac{1}{4}d.$	ls. $O\frac{1}{2}d.$
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 802	3 797	3 792	Far. 1	3 788	3 783	3 778
7 604	7 595	7 585	2	7 576	7 566	7 557
11 406	11 391	11 377	3	11 363	11 349	11 334
1 3 208	1 3 189	1 3 170	Pen. 1	1 3 152	1 3 133	1 3 114
2 6 416	2 6 378	2 6 341	2	2 6 303	2 6 266	2 6 229
3 9 624	3 9 567	3 9 511	3	3 9 455	3 9 399	3 9 343
5 0 832	5 0 756	5 0 681	4	5 0 607	5 0 532	5 0 458
6 4 040	6 3 946	6 3 852	5	6 3 758	6 3 665	6 3 572
7 7 248	7 7 135	7 7 022	6	7 6 910	7 6 798	7 6 686
8 10 455	8 10 324	8 10 193	7	8 10 065	8 9 953	8 9 841
10 1 663	10 1 513	10 1 363	8	10 1 313	10 1 061	10 0 915
11 4 671	11 4 702	11 4 533	9	11 4 365	11 4 197	11 4 030
12 8 779	12 7 891	12 7 704	10	12 7 517	12 7 330	12 7 144
13 11 987	13 11 080	13 10 874	11	13 10 668	13 10 463	13 10 258
15 2 435	15 2 289	15 2 044	Shilg. 1	15 1 820	15 1 596	15 1 373
1 14 1970	1 14 4 539	1 14 4 089	2	1 14 3 640	1 14 3 104	1 14 2 745
2 13 7 485	2 13 6 808	2 13 6 133	3	2 13 5 460	2 13 4 788	2 13 4 118
3 12 9 980	3 12 9 078	3 12 8 178	4	3 12 7 280	3 12 6 384	3 12 5 491
4 12 0 475	4 11 11 347	4 11 10 222	5	4 11 9 100	4 11 7 980	4 11 6 863
5 11 2 970	5 11 1 617	5 11 0 207	6	5 10 10 920	5 10 9 576	5 10 8 236
6 10 5 495	6 10 3 886	6 10 2 311	7	6 10 0 746	6 9 11 172	6 9 9 909
7 9 7 090	7 9 6 156	7 9 4 356	8	7 9 2 660	7 9 0 768	7 8 10 982
8 8 10 455	8 8 8 125	8 8 6 400	9	8 8 4 380	8 8 2 385	8 8 0 354
9 8 0 950	9 7 10 695	9 7 8 444	10	9 7 6 200	9 7 3 961	9 7 1 727
10 7 3 445	10 7 0 964	10 6 10 489	11	10 6 8 020	10 6 5 556	10 6 3 099
11 6 5 910	11 6 3 234	11 6 0 534	12	11 5 9 840	11 5 7 152	11 5 4 472
12 5 8 135	12 5 5 503	12 5 2 578	13	12 4 11 060	12 4 8 748	12 4 5 845
13 4 10 930	13 4 7 772	13 4 4 622	14	13 4 1 430	13 3 10 344	13 3 7 218
14 4 1 435	14 3 10 042	14 3 6 667	15	14 3 3 300	14 2 11 940	14 2 8 591
15 3 3 930	15 3 0 312	15 2 8 712	16	15 2 5 120	15 2 1 536	15 1 9 964
16 2 6 415	16 2 2 581	16 1 10 756	17	16 1 6 940	16 1 3 133	16 0 11 336
17 1 8 910	17 1 4 850	17 0 1 800	18	17 0 8 760	17 0 4 730	17 0 0 708
18 0 11 405	18 0 7 120	18 0 2 844	19	17 15 10 580	17 15 6 321	17 15 2 081
19 0 1 901	18 15 9 389	18 15 4 889	£ 1	18 15 0 400	18 14 7 921	18 14 3 454
38 0 3 802	37 15 6 779	37 14 9 778	2	37 14 0 799	37 13 3 842	37 12 6 908
57 0 5 703	56 15 4 168	56 14 2 667	3	56 13 1 199	56 11 11 784	56 10 10 362
76 0 7 604	75 15 1 557	75 13 7 556	4	75 12 1 598	75 10 7 685	75 9 1 815
95 0 9 505	94 14 10 847	94 13 0 444	5	94 11 1 998	94 9 3 606	94 7 5 269
114 0 11 406	113 14 8 358	113 12 5 333	6	113 10 2 397	113 7 11 527	113 5 8 723
133 1 1 307	132 14 5 726	132 11 10 222	7	132 9 2 797	132 6 7 439	132 4 0 177
152 1 3 208	151 14 3 115	151 11 3 111	8	151 8 3 196	151 5 3 369	151 2 8 631
171 1 5 109	170 14 0 504	170 10 8 000	9	170 7 3 596	170 3 11 291	170 0 7 085
190 1 7 010	189 13 9 894	189 10 0 889	10	189 6 3 995	189 2 7 212	188 14 10 539
380 3 2 020	379 11 7 787	379 4 1 778	20	378 12 7 990	378 5 2 424	377 13 9 077
570 4 9 030	569 9 5 681	568 14 2 667	30	568 2 11 985	567 7 9 635	566 12 7 616
760 6 4 040	759 7 3 375	758 8 3 556	40	757 9 3 980	756 10 4 847	755 11 6 155
950 7 11 050	949 5 1 468	948 2 4 444	50	946 15 7 975	945 13 0 059	944 10 4 694
1,140 9 0 059	1,139 2 11 362	1,137 12 5 333	60	1,136 5 11 970	1,134 15 7 271	1,133 9 3 232
1,330 11 1 069	1,329 0 9 256	1,327 6 0 222	70	1,325 12 3 065	1,324 2 2 433	1,322 8 1 771
1,520 12 8 079	1,518 14 7 150	1,517 0 7 111	80	1,515 2 7 961	1,513 4 9 695	1,511 7 0 810
1,710 14 3 089	1,708 12 5 043	1,706 10 8 000	90	1,704 8 11 956	1,702 7 4 906	1,700 5 10 849
1,900 15 10 099	1,898 10 2 237	1,896 4 8 889	100	1,893 15 3 951	1,891 10 0 118	1,889 4 9 987
3,801 15 8 198	3,797 4 5 874	3,792 9 5 778	200	3,787 14 7 902	3,783 4 0 226	3,778 9 6 715
5,702 15 6 297	5,695 14 8 811	5,688 14 2 667	300	5,681 13 11 554	5,674 14 0 365	5,667 14 4 162
7,603 15 4 346	7,594 8 11 748	7,585 2 11 556	400	7,575 13 8 303	7,568 8 0 473	7,557 3 1 550
9,504 15 2 495	9,493 3 2 685	9,481 7 8 444	500	9,469 12 7 753	9,458 2 0 591	9,446 10 10 937
11,405 15 0 594	11,391 13 6 622	11,377 12 5 333	600	11,363 11 11 704	11,349 12 0 703	11,335 12 8 325
13,306 14 10 693	13,290 7 8 850	13,274 1 2 222	700	13,257 11 3 655	13,241 6 0 827	13,225 11 5 712
15,207 14 8 793	15,189 11 11 496	15,170 5 11 111	800	15,151 10 7 605	15,133 0 9 945	15,114 6 3 110
17,108 14 6 891	17,087 12 2 433	17,066 10 8 000	900	17,045 9 11 556	17,024 10 1 064	17,003 11 0 487
19,009 14 4 990	18,988 6 5 370	18,962 15 4 889	1,000	18,939 9 3 507	18,916 4 1 189	18,892 15 9 875
38,010 12 9 980	37,972 12 10 739	37,925 14 9 778	2,000	37,879 2 7 014	37,839 8 2 365	37,785 15 7 749
57,029 11 2 970	56,959 3 4 109	56,888 14 2 667	3,000	56,818 11 10 530	56,748 12 3 547	56,678 15 5 634
76,039 9 7 960	75,945 9 8 478	75,851 13 7 587	4,000	75,758 5 2 027	75,665 0 4 729	75,571 15 3 498
95,049 8 0 950	94,932 0 2 248	94,814 13 0 444	5,000	94,697 14 5 534	94,581 4 5 911	94,464 15 1 373
1,14,059 6 5 941	1,13,918 6 8 218	1,13,777 12 5 333	6,000	1,13,637 7 9 041	1,13,497 8 7 094	1,13,357 14 11 247
1,33,069 4 10 931	1,32,904 13 1 587	1,32,740 11 10 222	7,000	1,32,577 1 0 547	1,32,412 12 8 276	1,32,250 14 9 123
1,52,079 8 3 921	1,51,891 3 6 957	1,51,703 11 3 111	8,000	1,51,516 10 4 054	1,51,330 9 4 453	1,51,143 14 6 996
1,71,089 1 8 911	1,70,877 10 2 326	1,70,666 10 8 000	9,000	1,70,456 3 7 561	1,70,246 4 10 610	1,70,036 14 4 871
1,90,099 0 1 901	1,89,864 0 5 696	1,89,639 10 0 889	10,000	1,89,395 12 11 068	1,89,162 8 11 820	1,88,929 14 2 745

POUNDS STERLING INTO RUPEES.

1s. 0 ³ / ₄ d.	1s. 0 ¹ / ₂ d.	1s. 0 ¹ / ₄ d.	Amount.	1s. 0 ³ / ₄ d.	1s. 0 ³ / ₄ d.	1s. 0 ³ / ₄ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 774	3 789	3 765	Far. 1	3 760	3 755	3 751
7 548	7 539	7 529	2	7 520	7 511	7 501
11 322	11 307	11 293	3	11 279	11 265	11 251
1 3 096	1 3 077	1 3 059	Pen. 1	1 3 040	1 3 023	1 3 004
2 6 192	2 6 155	2 6 118	2	2 6 081	2 6 044	2 6 007
3 9 237	3 9 232	3 9 176	3	3 9 121	3 9 066	3 9 011
5 0 333	5 0 309	5 0 235	4	5 0 162	5 0 083	5 0 015
6 3 479	6 3 387	6 3 294	5	6 3 202	6 3 110	6 3 019
7 6 575	7 6 464	7 6 353	6	7 6 242	7 6 132	7 6 022
8 9 671	8 9 541	8 9 412	7	8 9 283	8 9 154	8 9 036
10 0 767	10 0 618	10 0 471	8	10 0 323	10 0 176	10 0 029
11 3 862	11 3 696	11 3 529	9	11 3 364	11 3 198	11 3 033
12 6 958	12 6 773	12 6 588	10	12 6 404	12 6 220	12 6 037
13 10 054	13 9 850	13 9 647	11	13 9 444	13 9 242	13 9 040
15 1 150	15 0 928	15 0 706	Shilg. 1	15 0 485	15 0 261	15 0 044
1 14 2 300	1 14 1 855	1 14 1 412	2	1 14 0 969	1 14 0 628	1 14 0 088
2 13 3 450	2 13 2 793	2 13 2 118	3	2 13 1 454	2 13 0 792	2 13 0 132
3 12 4 600	3 12 3 710	3 12 2 894	4	3 12 1 931	3 12 1 056	3 12 0 176
4 11 5 749	4 11 4 638	4 11 3 529	5	4 11 2 424	4 11 1 320	4 11 0 220
5 10 6 899	5 10 5 566	5 10 4 235	6	5 10 2 908	5 10 1 584	5 10 0 264
6 9 8 049	6 9 6 493	6 9 4 941	7	6 9 3 393	6 9 1 848	6 9 0 308
7 8 9 199	7 8 7 420	7 8 5 647	8	7 8 3 878	7 8 2 112	7 8 0 352
8 7 10 349	8 7 8 248	8 7 6 353	9	8 7 4 362	8 7 2 377	8 7 0 396
9 6 11 499	9 6 9 276	9 6 7 059	10	9 6 4 847	9 6 2 641	9 6 0 440
10 6 0 648	10 5 10 204	10 5 7 764	11	10 5 5 332	10 5 2 904	10 5 0 484
11 5 1 798	11 4 11 132	11 4 8 470	12	11 4 5 816	11 4 3 163	11 4 0 528
12 4 2 948	12 4 0 059	12 3 9 176	13	12 3 6 301	12 3 3 432	12 3 0 572
13 3 4 098	13 3 0 986	13 2 9 882	14	13 2 6 786	13 2 3 696	13 2 0 616
14 2 5 248	14 2 1 913	14 1 10 588	15	14 1 7 271	14 1 3 980	14 1 0 680
15 1 6 398	15 1 2 840	15 0 11 294	16	15 0 7 756	15 0 4 424	15 0 0 704
16 0 7 548	16 0 3 768	16 0 0 000	17	16 0 8 240	16 0 4 899	16 0 0 748
16 15 8 698	16 15 4 696	16 15 0 706	18	16 14 8 724	16 14 4 754	16 14 0 792
17 14 9 848	17 14 5 624	17 14 1 412	19	17 13 9 209	17 13 5 018	17 13 0 886
18 13 10 998	18 13 6 552	18 13 2 118	20	18 12 9 694	18 12 5 281	18 12 0 879
37 11 9 935	37 11 1 104	37 10 4 235	1	37 9 7 338	37 8 10 532	37 8 1 758
56 9 8 985	56 8 7 656	56 7 6 353	2	56 6 5 032	56 5 3 844	56 4 2 687
75 7 7 990	75 6 2 209	75 4 8 471	3	75 3 2 776	75 1 9 125	75 0 3 516
94 5 6 985	94 3 8 761	94 1 10 588	4	94 0 0 470	93 14 2 406	93 12 4 396
113 3 5 985	113 1 9 813	112 15 0 706	5	112 12 10 164	112 10 7 887	112 8 5 275
132 1 4 983	131 14 9 865	131 12 2 824	6	131 9 7 858	131 7 0 968	131 4 6 154
150 15 9 860	150 12 4 117	150 9 4 941	7	150 6 5 552	150 3 8 249	150 0 7 032
169 13 2 978	169 9 10 969	169 6 7 059	8	169 3 3 246	168 15 11 531	168 12 7 912
188 11 1 975	188 7 5 521	188 3 9 176	9	188 0 0 940	187 12 4 912	187 8 8 791
377 6 3 951	376 14 11 043	376 7 6 353	10	376 0 1 880	375 8 9 923	375 1 4 552
566 1 5 926	565 6 4 564	564 11 3 523	20	564 0 2 820	563 6 2 435	562 10 2 374
754 12 7 902	753 13 10 086	752 15 0 706	30	752 0 3 760	751 1 7 247	750 2 11 165
943 7 9 877	942 5 3 607	941 2 9 882	40	940 0 4 700	938 14 0 059	937 11 7 956
1,132 2 11 853	1,130 12 9 129	1,129 6 7 059	50	1,128 0 5 640	1,126 10 4 370	1,125 4 4 747
1,320 14 1 828	1,319 4 2 650	1,317 10 4 235	60	1,316 0 6 580	1,314 6 9 682	1,312 13 1 538
1,509 9 3 803	1,507 11 8 172	1,505 14 1 412	70	1,504 0 7 520	1,502 3 2 494	1,500 5 10 320
1,698 4 5 779	1,696 3 1 633	1,694 1 10 588	80	1,692 0 8 460	1,689 15 7 306	1,687 14 7 121
1,886 15 7 754	1,884 10 7 215	1,882 5 7 765	90	1,880 0 9 400	1,877 12 0 117	1,875 7 3 912
3,773 15 3 509	3,769 5 2 429	3,764 11 3 520	100	3,760 1 6 800	3,755 8 0 235	3,750 14 7 894
5,660 14 11 233	5,653 15 9 644	5,647 0 11 294	200	5,640 2 4 201	5,633 4 0 352	5,626 5 11 736
7,547 14 7 017	7,538 10 4 859	7,529 6 7 059	300	7,520 3 1 601	7,511 0 0 459	7,501 13 3 648
9,434 14 2 771	9,423 5 0 074	9,411 12 8 223	400	9,400 3 11 001	9,388 12 0 587	9,377 4 7 580
11,321 13 10 526	11,307 15 7 288	11,294 1 10 588	500	11,280 4 8 401	11,268 8 0 704	11,252 11 11 478
13,208 13 6 280	13,192 10 2 603	13,176 7 6 353	600	13,160 5 5 802	13,144 4 0 822	13,128 3 3 385
15,095 13 2 034	15,077 4 9 718	15,058 13 2 118	700	15,040 6 3 202	15,022 0 0 939	15,003 10 7 297
16,982 12 9 789	16,961 15 4 933	16,941 2 9 882	800	16,920 7 0 602	16,899 12 1 056	16,879 11 11 209
18,869 12 5 543	18,846 10 0 147	18,823 8 5 647	900	18,800 7 10 002	18,777 8 1 174	18,754 9 3 121
37,739 8 11 086	37,693 4 0 294	37,647 0 11 294	1,000	37,600 15 8 005	37,555 0 2 347	37,509 2 6 242
56,609 5 4 629	56,539 14 0 442	56,470 9 4 941	2,000	56,401 7 6 007	56,321 0 3 521	56,263 11 9 363
75,479 1 10 174	75,386 8 0 589	75,294 1 10 588	3,000	75,201 15 4 010	75,110 0 4 694	75,013 5 0 454
94,348 14 3 715	94,283 2 0 736	94,117 10 4 235	4,000	94,002 7 2 012	93,887 8 5 868	93,772 14 3 804
1,13,218 10 9 258	1,13,079 12 0 883	1,12,941 2 9 882	5,000	1,12,802 15 0 015	1,12,665 0 7 042	1,12,527 7 6 725
1,32,088 7 2 801	1,31,936 6 1 031	1,31,784 11 3 523	6,000	1,31,603 6 10 017	1,31,442 8 8 215	1,31,282 0 9 845
1,50,958 3 8 344	1,50,773 0 1 178	1,50,588 3 9 176	7,000	1,50,403 14 8 020	1,50,220 0 9 839	1,50,038 10 0 987
1,69,823 0 1 887	1,69,619 10 1 325	1,69,411 12 2 824	8,000	1,69,204 6 6 023	1,68,997 8 10 562	1,68,791 3 4 088
1,88,697 13 7 430	1,88,406 4 1 472	1,88,235 4 8 471	9,000	1,88,004 14 4 024	1,87,775 0 11 736	1,87,545 12 7 400

POUNDS STERLING INTO RUPEES.

Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.	Amount.	Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 747	3 742	3 737	Far. 1	3 732	3 728	3 723
7 493	7 484	7 475	2	7 465	7 456	7 447
11 239	11 226	11 211	3	11 197	11 184	11 169
1 2 985	1 2 967	1 2 949	Pen. 1	1 2 931	1 2 913	1 2 895
2 5 971	2 5 924	2 5 898	2	2 5 861	2 5 825	2 5 789
3 8 956	3 8 901	3 8 847	3	3 8 792	3 8 738	3 8 684
4 11 942	4 11 888	4 11 796	4	4 11 723	4 11 650	4 11 578
5 2 927	5 2 836	5 2 745	5	5 2 654	5 2 563	5 2 472
7 5 912	7 5 803	7 5 693	6	7 5 584	7 5 476	7 5 367
8 8 898	8 8 770	8 8 642	7	8 8 515	8 8 388	8 8 263
9 11 883	9 11 737	9 11 591	8	9 11 446	9 11 301	9 11 156
11 2 868	11 2 704	11 2 540	9	11 2 377	11 2 213	11 2 051
12 5 854	12 5 671	12 5 489	10	12 5 307	12 5 126	12 4 945
13 8 839	13 8 638	13 8 438	11	13 8 238	13 8 039	13 7 840
14 11 824	14 11 605	14 11 387	Shdg. 1	14 11 169	14 10 951	14 10 735
1 13 11 649	1 13 11 211	1 13 10 774	2	1 13 10 335	1 13 9 903	1 13 9 469
2 12 11 473	2 12 10 816	2 12 10 161	3	2 12 9 507	2 12 8 854	2 12 8 204
3 11 11 298	3 11 10 421	3 11 9 547	4	3 11 8 676	3 11 7 806	3 11 6 936
4 10 11 122	4 10 10 027	4 10 8 934	5	4 10 7 844	4 10 6 757	4 10 5 673
5 9 10 946	5 9 9 632	5 9 8 321	6	5 9 7 013	5 9 5 709	5 9 4 407
6 8 10 771	6 8 9 238	6 8 7 708	7	6 8 6 182	6 8 4 660	6 8 3 142
7 7 10 595	7 7 8 843	7 7 7 005	8	7 7 5 351	7 7 3 612	7 7 1 876
8 6 10 420	8 6 8 448	8 6 6 482	9	8 6 4 530	8 6 2 563	8 6 0 611
9 5 10 244	9 5 8 054	9 5 5 863	10	9 5 3 689	9 5 1 615	9 4 11 345
10 4 10 068	10 4 7 659	10 4 5 255	11	10 4 2 857	10 4 0 466	10 3 10 080
11 3 9 892	11 3 7 264	11 3 4 642	12	11 3 2 036	11 2 11 418	11 2 8 814
12 2 9 717	12 2 6 870	12 2 4 039	13	12 2 1 195	12 1 10 369	12 1 7 549
13 1 9 542	13 1 6 476	13 1 3 416	14	13 1 0 364	13 0 9 230	13 0 6 284
14 0 9 368	14 0 6 031	14 0 2 803	15	13 15 11 533	13 15 8 272	13 15 5 018
14 15 9 190	14 15 5 686	14 15 2 190	16	14 14 10 702	14 14 7 224	14 14 3 752
15 14 9 015	15 14 5 291	15 14 1 577	17	15 13 9 871	15 13 6 175	15 13 2 437
16 13 8 840	16 13 4 896	16 13 0 964	18	16 12 9 040	16 12 5 126	16 12 1 222
17 12 8 664	17 12 4 502	17 12 0 351	19	17 11 8 209	17 11 4 078	17 10 11 956
18 11 8 488	18 11 4 107	18 10 11 737	2	18 10 7 378	18 10 3 029	18 9 10 691
37 7 4 978	37 6 8 214	37 5 11 474	3	37 5 6 758	37 4 6 053	37 3 5 332
56 3 1 463	56 2 0 322	56 0 11 212	4	55 15 10 134	55 14 9 037	55 13 8 073
74 14 9 951	74 13 4 429	74 11 10 949	5	74 10 5 512	74 9 4 117	74 7 6 794
93 10 6 439	93 8 8 536	93 6 10 688	6	93 5 0 889	93 3 0 146	93 1 5 455
112 6 2 927	112 4 0 643	112 1 10 423	7	111 15 8 267	111 13 6 175	111 11 4 145
131 1 11 415	130 15 4 750	130 12 10 161	8	130 10 3 845	130 7 9 204	130 5 2 836
149 13 7 802	149 10 8 857	149 7 9 898	9	149 4 11 023	149 2 0 233	149 15 1 527
168 9 4 330	168 6 0 965	168 2 9 635	10	167 15 6 401	167 12 3 262	167 9 0 218
187 5 0 878	187 1 5 072	186 13 9 372	19	186 10 1 779	186 6 6 291	186 2 10 909
374 10 1 750	374 2 10 144	373 11 6 745	20	373 4 3 558	372 13 0 583	372 5 9 818
561 15 2 694	561 4 3 216	560 9 4 117	30	560 14 5 337	559 3 6 874	558 8 8 727
749 4 3 512	748 5 8 287	747 7 1 489	40	748 8 7 116	745 10 1 165	744 11 7 638
936 9 4 390	935 7 1 359	934 4 10 861	50	933 2 8 894	932 0 7 456	930 14 6 545
1,123 14 5 208	1,122 8 6 431	1,121 2 8 234	60	1,119 12 10 673	1,118 7 1 745	1,117 1 5 455
1,311 3 6 146	1,309 9 11 503	1,308 0 5 606	70	1,308 7 0 458	1,304 13 8 039	1,303 4 4 364
1,498 8 7 021	1,496 11 4 575	1,494 14 2 979	80	1,493 1 2 231	1,491 4 2 330	1,489 7 3 273
1,685 12 7 902	1,683 12 9 647	1,681 12 0 351	90	1,679 11 4 010	1,677 10 8 621	1,675 10 2 182
1,873 5 8 780	1,870 14 2 719	1,868 9 9 723	100	1,868 5 5 789	1,864 1 2 913	1,861 18 1 091
3,746 5 5 561	3,741 12 5 437	3,737 3 7 445	200	3,732 10 11 577	3,728 2 5 825	3,723 10 2 182
5,619 8 2 311	5,612 10 8 156	5,605 13 5 168	300	5,599 0 5 886	5,592 3 8 738	5,585 7 3 273
7,492 10 11 122	7,483 8 10 375	7,474 7 2 891	400	7,465 5 11 154	7,456 4 11 650	7,447 4 4 384
9,365 13 7 902	9,354 7 1 593	9,343 1 0 613	500	9,331 11 4 943	9,320 6 2 563	9,309 1 5 455
11,239 0 4 633	11,225 5 4 312	11,211 10 10 338	600	11,198 0 10 731	11,184 7 5 478	11,170 14 6 545
13,112 3 1 463	13,096 3 7 030	13,080 4 8 053	700	13,064 6 4 520	13,048 8 8 388	13,032 11 7 636
14,985 5 10 244	14,967 1 9 749	14,948 14 5 781	800	14,930 11 10 303	14,912 9 11 301	14,894 8 8 727
16,858 7 7 024	16,838 0 0 468	16,817 8 3 504	900	16,797 1 4 097	16,776 11 2 214	16,756 5 8 813
18,731 11 3 607	18,708 14 3 186	18,686 2 1 228	1,000	18,663 6 9 886	18,640 12 5 126	18,618 2 10 909
37,463 6 7 610	37,417 12 6 373	37,372 4 2 453	2,000	37,326 13 7 772	37,281 8 10 252	37,236 5 9 818
56,195 11 11 415	56,128 10 9 559	56,058 6 8 679	3,000	55,990 4 5 657	55,922 5 3 379	55,854 8 8 727
74,926 13 3 220	74,835 9 0 745	74,744 8 4 905	4,000	74,653 11 3 543	74,563 1 8 505	74,472 11 7 636
93,658 8 7 024	93,544 7 3 932	93,430 10 6 131	5,000	93,317 2 1 429	93,203 14 1 631	93,090 14 6 545
1,12,320 3 10 829	1,12,253 5 7 118	1,12,116 12 7 355	6,000	1,11,980 8 11 315	1,11,844 10 6 767	1,11,709 1 5 455
1,31,121 15 2 634	1,30,962 3 10 305	1,30,802 14 8 534	7,000	1,30,643 15 9 200	1,30,485 6 11 883	1,30,327 4 4 364
1,49,853 10 6 439	1,49,671 2 1 491	1,49,489 0 9 810	8,000	1,49,307 6 7 086	1,49,126 3 5 010	1,48,945 7 3 273
1,68,585 5 10 244	1,68,380 4 6 777	1,68,175 2 11 037	9,000	1,67,970 13 4 972	1,67,766 15 10 136	1,67,563 10 2 182
1,87,317 1 2 049	1,87,088 14 7 864	1,86,861 6 0 263	10,000	1,86,634 4 2 858	1,86,407 12 3 262	1,86,181 13 1 091

POUNDS STERLING INTO RUPEES.

1s. 0 ³⁰ / ₄ d.	1s. 0 ⁵⁰ / ₄ d.	1s. 0 ¹⁰ / ₄ d.	Amount.	1s. 0 ⁶ / ₄ d.	1s. 0 ¹¹ / ₄ d.	1s. 0 ¹⁶ / ₄ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 719	3 714	3 710	Far. 1	3 706	3 701	3 696
7 488	7 429	7 420	2	7 411	7 402	7 393
11 158	11 144	11 130	3	11 117	11 103	11 090
1 2 877	1 2 859	1 2 841	Pen. 1	1 2 823	1 2 805	1 2 787
2 5 753	2 5 717	2 5 681	2	2 5 645	2 5 610	2 5 574
3 8 630	3 8 576	3 8 522	3	3 8 468	3 8 414	3 8 361
4 11 506	4 11 434	4 11 362	4	4 11 291	4 11 219	4 11 148
6 2 283	6 2 293	6 2 203	5	6 2 113	6 2 084	6 1 935
7 5 259	7 5 151	7 5 043	6	7 4 936	7 4 899	7 4 722
8 8 136	8 8 010	8 7 884	7	8 7 759	8 7 634	8 7 509
9 11 012	9 10 863	9 10 725	8	9 10 581	9 10 439	9 10 296
11 1 889	11 1 727	11 1 565	9	11 1 404	11 1 243	11 1 083
12 4 765	12 4 585	12 4 406	10	12 4 227	12 4 048	12 3 870
13 7 642	13 7 444	13 7 246	11	13 7 049	13 6 853	13 6 657
14 10 513	14 10 302	14 10 087	Shilg. 1	14 9 872	14 9 658	14 9 444
1 13 9 036	1 13 8 605	1 13 8 174	2	1 13 7 744	1 13 7 316	1 13 6 888
2 12 7 554	2 12 6 907	2 12 6 261	3	2 12 5 616	2 12 4 973	2 12 4 332
3 11 6 073	3 11 5 209	3 11 4 348	4	3 11 3 489	3 11 2 631	3 11 1 776
4 10 4 591	4 10 3 511	4 10 2 435	5	4 10 1 361	4 10 0 289	4 9 11 220
5 9 3 109	5 9 1 814	5 9 0 522	6	5 8 11 933	5 8 9 947	5 8 8 664
6 8 1 627	6 8 0 116	6 7 10 609	7	6 7 9 105	6 7 7 605	6 7 6 108
7 7 0 145	7 6 10 418	7 6 8 696	8	7 6 6 977	7 6 5 263	7 6 3 552
8 5 10 663	8 5 8 730	8 5 6 783	9	8 5 4 849	8 5 2 920	8 5 0 996
9 4 9 182	9 4 7 023	9 4 4 870	10	9 4 2 721	9 4 0 578	9 3 10 440
10 3 7 700	10 3 5 325	10 3 2 957	11	10 3 0 594	10 2 10 236	10 2 7 884
11 2 6 218	11 2 3 628	11 2 1 044	12	11 1 10 496	11 1 7 894	11 1 5 328
12 1 4 736	12 1 1 030	12 0 11 131	13	12 0 8 338	12 0 5 532	12 0 2 772
13 0 3 254	13 0 0 232	12 15 9 218	14	12 15 6 210	12 15 3 210	12 15 0 216
13 15 1 772	13 14 10 534	13 14 7 305	15	13 14 4 032	13 14 0 868	13 13 9 660
14 14 0 290	14 13 8 836	14 13 5 392	16	14 13 1 954	14 12 10 526	14 12 7 104
15 12 10 808	15 12 7 138	15 12 3 479	17	15 11 11 826	15 11 8 183	15 11 4 548
16 11 9 326	16 11 5 440	16 11 1 562	18	16 10 9 698	16 10 5 840	16 10 1 996
17 10 7 845	17 10 3 743	17 9 11 653	19	17 9 7 570	17 9 3 498	17 8 11 436
18 9 6 363	18 9 2 046	18 8 9 739	£ 1	18 8 5 443	18 8 1 157	18 7 8 881
37 3 0 726	37 2 4 002	37 1 7 473	2	37 0 10 885	37 0 2 313	36 15 5 782
55 12 7 090	55 11 6 138	55 10 5 217	3	55 9 4 323	55 8 3 470	55 7 2 643
74 6 1 453	74 4 8 184	74 3 2 957	4	74 1 9 771	74 0 4 627	73 14 11 523
92 15 7 816	92 13 10 230	92 12 0 696	5	92 10 3 214	92 8 5 753	92 6 8 404
111 9 2 179	111 7 0 276	111 4 10 435	6	111 2 8 656	111 0 6 940	110 14 5 285
130 2 8 542	130 0 2 322	129 13 8 174	7	129 11 2 099	129 8 8 096	129 6 2 146
148 12 2 906	148 9 4 368	148 6 5 913	8	148 3 7 542	148 0 9 253	147 13 11 047
167 5 9 269	167 2 6 414	166 15 3 958	9	166 12 0 984	166 8 10 410	166 5 7 928
185 15 3 632	185 11 8 459	185 8 1 391	10	185 4 6 427	185 0 11 506	184 13 4 809
371 14 7 264	371 7 4 919	371 0 2 783	20	370 9 0 854	370 11 1 132	369 10 9 617
557 13 10 896	557 3 1 378	556 8 4 174	30	555 13 7 281	555 2 10 639	554 8 2 426
743 13 2 528	742 14 9 888	742 0 5 665	40	741 2 1 708	740 10 2 285	739 5 7 235
929 12 6 160	928 10 6 297	927 8 6 957	50	926 6 1 135	925 4 9 831	924 3 0 043
1,115 11 9 792	1,114 6 2 757	1,113 0 8 343	60	1,111 11 2 552	1,110 5 9 398	1,109 0 4 852
1,301 11 1 424	1,300 11 11 216	1,298 8 9 739	70	1,296 15 8 989	1,295 6 8 964	1,293 13 9 661
1,487 10 5 056	1,485 13 7 676	1,484 0 11 130	80	1,482 4 3 416	1,480 7 8 580	1,478 11 2 493
1,673 9 8 688	1,671 9 4 135	1,669 9 0 522	90	1,667 8 9 843	1,665 8 8 096	1,663 8 7 278
1,859 9 0 320	1,857 5 0 525	1,855 1 1 913	100	1,852 13 4 270	1,850 9 7 663	1,848 6 0 087
3,719 2 0 639	3,714 10 1 190	3,710 2 3 826	200	3,705 10 8 540	3,701 3 3 325	3,696 12 0 173
5,578 11 0 959	5,571 15 1 785	5,565 3 5 739	300	5,558 8 0 811	5,551 12 10 988	5,545 2 0 260
7,438 4 1 278	7,429 4 2 880	7,420 4 7 652	400	7,411 5 0 081	7,402 6 6 651	7,393 8 0 347
9,297 13 1 598	9,286 9 2 975	9,275 5 9 665	500	9,264 2 9 851	9,253 0 2 313	9,241 14 0 438
11,157 6 1 918	11,143 14 3 570	11,130 6 11 478	600	11,117 0 1 621	11,103 9 9 976	11,090 4 0 520
13,016 15 2 237	13,001 3 4 164	12,985 8 1 891	700	12,969 13 5 891	12,954 3 5 639	12,938 10 0 607
14,876 8 2 557	14,858 8 4 759	14,840 9 3 804	800	14,822 10 10 162	14,804 13 1 301	14,787 0 0 693
16,736 1 2 877	16,715 13 5 354	16,695 10 5 217	900	16,675 8 2 432	16,655 6 8 964	16,635 6 0 780
18,595 10 3 196	18,573 2 5 949	18,550 11 7 130	1,000	18,528 5 6 702	18,506 0 4 627	18,483 12 0 866
37,191 4 6 392	37,146 4 11 898	37,101 7 2 261	2,000	37,056 11 1 404	37,012 0 9 253	36,967 8 1 733
55,786 14 9 583	55,719 7 5 848	55,652 2 9 391	3,000	55,585 0 8 106	55,518 1 1 380	55,451 4 2 599
74,382 9 0 785	74,292 9 11 797	74,202 14 4 522	4,000	74,113 6 2 808	74,024 1 6 508	73,935 0 3 466
92,978 3 3 981	92,865 12 5 746	92,753 9 11 652	5,000	92,641 11 9 510	92,550 1 11 133	92,418 12 4 332
1,11,573 13 7 177	1,11,438 14 11 695	1,11,304 5 6 783	6,000	1,11,170 1 4 212	1,11,036 2 3 759	1,10,902 8 5 199
1,30,169 7 10 373	1,30,012 1 5 644	1,29,855 1 1 913	7,000	1,29,698 6 10 914	1,29,542 3 2 385	1,29,386 4 6 065
1,48,765 2 1 599	1,48,585 3 11 524	1,48,405 12 9 043	8,000	1,48,226 12 5 616	1,48,043 3 1 012	1,47,870 0 6 931
1,67,360 12 4 765	1,67,158 6 5 543	1,66,956 8 4 174	9,000	1,66,755 2 0 318	1,66,554 3 5 639	1,66,353 12 7 798
1,85,956 6 7 961	1,85,731 8 11 492	1,85,507 3 11 304	10,000	1,85,283 7 7 021	1,85,060 3 10 265	1,84,837 8 8 604

POUNDS STERLING INTO RUPEES.

Rs. 1d.	Rs. 1 $\frac{1}{4}$ d.	Rs. 1 $\frac{1}{2}$ d.	Amount.	Rs. 1 $\frac{3}{4}$ d.	Rs. 1 $\frac{1}{2}$ d.	Rs. 1 $\frac{5}{8}$ d.
S. A. P. D.	Rs. A. P. D.	Rs. A. P. D.		Rs. A. P. D.	Rs. A. P. D.	Rs. A. P. D.
3 692	3 688	3 683	Far. 1	3 679	3 675	3 670
7 585	7 576	7 567	2	7 553	7 549	7 541
11 077	11 064	11 050	3	11 037	11 034	11 011
1 2 789	1 2 752	1 2 734	Pen. 1	1 2 716	1 2 699	1 2 681
2 5 538	2 5 503	2 5 468	2	2 5 432	2 5 397	2 5 362
3 8 808	3 8 765	3 8 701	3	3 8 149	3 8 106	3 8 043
4 11 077	4 11 006	4 10 935	4	4 10 865	4 10 764	4 10 724
6 1 846	6 1 758	6 1 659	5	6 1 581	6 1 493	6 1 405
7 4 615	7 4 509	7 4 403	6	7 4 297	7 4 191	7 4 086
8 7 885	8 7 761	8 7 137	7	8 7 013	8 6 890	8 6 767
9 10 154	9 10 012	9 9 870	8	9 9 722	9 9 588	9 9 448
11 0 923	11 0 764	11 0 604	9	11 0 446	11 0 287	11 0 19
12 3 692	12 3 515	12 3 338	10	12 3 162	12 2 986	12 2 810
13 6 462	13 6 267	13 6 072	11	13 5 878	13 5 684	13 5 491
14 9 231	14 9 018	14 8 806	Shilg. 1	14 8 694	14 8 383	14 8 172
113 6 462	113 6 036	113 5 612	2	113 5 158	113 4 768	113 4 344
2 12 3 692	2 12 3 054	2 12 2 417	3	2 12 1 782	2 12 1 148	2 12 0 516
3 11 0 923	3 11 0 072	3 10 11 223	4	3 10 10 376	3 10 9 531	3 10 8 686
4 9 10 1 4	4 9 9 090	4 9 8 029	5	4 9 6 970	4 9 5 914	4 9 4 860
5 8 7 885	5 8 6 108	5 8 4 835	6	5 8 3 564	5 8 2 497	5 8 1 033
6 7 4 615	6 7 3 126	6 7 1 640	7	6 7 0 158	6 6 10 679	6 6 9 204
7 6 1 846	7 6 0 144	7 5 10 446	8	7 5 8 752	7 5 7 062	7 5 5 376
8 4 11 077	8 4 9 162	8 4 7 252	9	8 4 5 845	8 4 3 445	8 4 1 548
9 3 8 308	9 3 6 190	9 3 4 083	10	9 3 1 640	9 2 11 828	9 2 9 720
10 2 5 538	10 2 3 199	10 2 0 868	11	10 1 10 534	10 1 8 211	10 1 5 892
11 1 2 769	11 1 0 210	11 0 9 689	12	11 0 7 128	11 0 4 593	11 0 2 065
12 0 0	11 15 9 234	11 15 6 475	13	11 15 3 732	11 15 0 976	11 14 10 237
12 14 9 231	12 14 6 252	12 14 3 281	14	12 14 0 816	12 13 9 359	12 13 6 409
13 13 6 462	13 13 3 270	13 13 0 089	15	13 12 8 910	13 12 5 742	13 12 2 581
14 12 3 692	14 12 0 288	14 11 8 892	16	14 11 5 604	14 11 2 124	14 10 10 753
15 11 0 923	15 10 9 308	15 10 5 698	17	15 10 2 098	15 9 10 507	15 9 6 925
16 9 10 154	16 9 6 344	16 9 2 504	18	16 8 10 692	16 8 6 890	16 8 3 097
17 8 7 365	17 8 3 342	17 7 11 309	19	17 7 7 283	17 7 3 273	17 6 11 269
18 7 4 615	18 7 0 360	18 6 8 115	2	18 6 3 880	18 5 11 656	18 5 7 441
26 14 9 231	26 14 0 720	26 13 4 230	3	26 12 7 760	26 11 11 311	26 11 2 882
55 6 1 846	55 5 1 080	55 4 0 345	4	55 2 11 641	55 1 10 997	55 0 10 323
73 13 6 462	73 12 1 441	73 10 8 460	5	73 9 3 521	73 7 10 632	73 6 5 763
92 4 11 077	92 3 8 901	92 1 4 576	6	91 15 7 401	91 13 10 278	91 12 1 204
110 12 3 692	110 10 2 131	110 8 0 691	7	110 11 11 281	110 9 9 933	110 1 8 645
129 3 8 308	129 1 2 521	128 14 8 908	8	128 12 3 162	128 9 9 589	128 7 4 036
147 11 0 923	147 8 2 831	147 5 4 921	9	147 2 7 042	146 15 9 244	146 12 11 527
166 2 5 538	165 15 8 241	165 12 1 036	10	165 8 10 922	165 5 8 500	165 2 6 963
184 9 10 154	184 6 3 801	184 2 9 151	20	183 15 2 802	183 11 8 555	183 8 2 409
3 9 3 800	3 8 3 800	3 8 5 302	30	38 7 14 5805	38 7 5 110	38 0 4 817
553 13 6 462	553 2 10 804	552 8 3 453	40	551 13 8 407	551 3 1 665	550 8 7 226
738 7 4 615	737 9 2 466	736 11 0 601	50	735 12 11 210	734 14 10 220	734 0 9 634
923 1 2 769	921 15 6 007	920 13 9 755	60	919 12 2 012	918 10 6 775	917 9 0 043
107 11 0 923	1106 5 9 609	1105 0 6 907	70	1103 11 4 814	1102 6 3 330	1101 1 2 452
292 4 11 077	1290 12 1 210	1289 3 4 058	80	1287 10 7 617	1286 11 11 882	1284 9 4 860
478 14 9 231	1475 2 4 812	1473 6 1 209	90	1471 9 10 419	1469 13 8 440	1468 1 7 269
601 8 7 365	1659 8 8 413	1657 8 10 360	100	1655 9 1 222	1653 9 4 996	1651 9 9 677
846 2 5 538	1843 15 0 014	1841 11 7 511	200	1839 8 4 024	1837 5 1 550	1835 2 0 066
692 4 11 077	3687 14 0 029	3683 7 3 022	300	3679 0 8 045	3674 10 3 101	3670 4 0 172
538 7 4 615	5 631 13 0 043	5 525 2 10 532	400	5 518 9 0 072	5 511 15 4 681	5 505 6 0 258
884 9 10 154	7 375 12 0 058	7 366 14 6 043	500	7 358 1 4 096	7 349 4 6 201	7 340 8 0 344
230 12 3 692	9 219 11 0 072	9 208 10 1 554	600	9 197 9 8 120	9 186 9 7 751	9 175 10 0 430
076 14 9 231	11 063 10 0 086	11 050 5 9 066	700	11 037 2 0 144	11 023 14 9 801	11 010 12 0 516
23 1 2 769	12 907 9 0 101	12 892 1 4 576	800	12 876 10 4 168	12 861 3 10 852	12 845 14 0 602
769 3 8 308	14 751 8 0 115	14 733 13 0 086	900	14 716 2 8 192	14 698 9 0 402	14 681 0 0 693
615 6 1 846	16 595 7 0 130	16 575 8 7 597	1,000	16 555 11 0 216	16 535 14 1 952	16 516 2 0 774
481 8 7 365	18 489 6 0 144	18 417 4 3 108	2,000	18 395 3 2 420	18 373 3 3 501	18 351 4 0 860
923 1 2 769	36 878 12 0 233	36 834 8 6 215	3,000	36 790 6 8 479	36 746 6 7 005	36 702 8 1 720
384 9 10 154	55 318 2 0 426	55 251 12 9 224	4,000	55 165 10 0 713	55 119 9 10 507	55 032 12 2 531
846 2 5 538	73 757 8 0 576	73 669 1 0 432	5,000	73 580 13 4 955	73 492 13 2 009	73 405 0 3 441
807 11 0 923	92 196 14 0 720	92 086 5 3 540	6,000	91 976 0 9 197	91 866 0 5 612	91 755 4 4 301
769 3 8 308	110 636 4 0 864	110 503 9 6 647	7,000	110 371 4 1 497	110 239 3 9 014	110 107 8 5 161
230 12 3 692	129 075 10 1 008	128 920 13 9 755	8,000	128 766 7 5 676	128 612 7 0 517	128 458 12 6 021
692 4 11 077	147 515 0 1 152	147 388 2 0 863	9,000	147 161 10 9 915	146 985 10 4 019	146 810 0 6 882
168 13 6 461	165 954 6 1 297	165 755 6 3 971	10,000	165 556 12 2 155	165 363 13 7 521	165 161 4 7 742
615 6 1 846	184 393 12 1 441	184 172 10 7 079		183 952 1 6 395	183 732 0 11 024	183 512 8 8 602

POUNDS STERLING INTO RUPEES.

ls. 1 ³ / ₄ d.	ls. 1 ⁷ / ₈ d.	ls. 1 ¹ / ₂ d.	Amount	ls. 1 ⁵ / ₈ d.	ls. 1 ¹ / ₃ d.	ls. 1 ¹ / ₄ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
2668	3 652	3 657	Far. 1	3 653	3 654	3 644
7332	7 323	7 314	2	7303	7 297	7 288
10 998	10 985	10 971	3	10 958	10 94	10 932
1 2 663	1 2 646	1 2 629	Pen. 1	1 2 611	1 2 594	1 2 577
2 5 327	2 5 292	2 5 257	2	2 5 222	2 5 188	2 5 153
3 7 960	3 7 935	3 7 898	3	3 7 834	3 7 781	3 7 730
4 10 684	4 10 584	4 10 514	4	4 10 445	4 10 37	4 10 308
6 1 317	6 1 230	6 1 143	5	6 1 053	6 0 969	6 0 883
7 3 981	7 3 876	7 3 771	6	7 3 667	7 3 561	7 3 459
8 6 044	8 6 522	8 6 400	7	8 6 276	8 6 157	8 6 038
9 9 308	9 9 168	9 9 028	8	9 8 839	9 8 751	9 8 612
10 11 971	10 11 814	10 11 657	9	10 11 501	10 11 344	10 11 188
12 2 635	12 2 460	12 2 288	10	12 2 112	12 1 935	12 1 765
13 5 298	13 5 100	13 4 914	11	13 4 723	13 4 520	13 4 343
14 7 962	14 7 775	14 7 543	Shilg. 1	14 7 334	14 7 126	14 6 918
113 3 924	113 3 504	113 3 086	2	113 2 685	113 2 252	113 1 836
211 11 886	211 11 250	211 10 623	3	211 10 002	211 9 374	211 8 754
310 7 847	310 7 008	310 6 171	4	310 5 337	310 4 504	310 3 673
4 9 3809	4 9 2 780	4 9 1 714	5	4 9 0 671	4 8 11 645	4 8 10 591
5 7 11 771	5 7 10 513	5 7 9 257	6	5 7 8 005	5 7 6 755	5 7 5 509
6 6 7 733	6 6 6 265	6 6 4 800	7	6 6 3 389	6 6 1 881	6 6 0 427
7 5 3 894	7 5 2 017	7 5 0 243	8	7 4 10 673	7 4 9 007	7 4 7 845
8 3 11 656	8 3 9 764	8 3 7 886	9	8 3 6 007	8 3 4 123	8 3 2 283
9 2 7 618	9 2 5 521	9 2 3 429	10	9 2 1 341	9 1 11 25	9 1 9 181
10 1 3 530	10 1 1 271	10 0 10 971	11	10 0 8 675	10 0 6 335	10 0 4 100
10 15 11 542	10 15 9 025	10 15 6 514	12	10 15 4 010	10 15 1 511	10 14 11 018
11 11 7 504	11 11 4 777	11 11 2 057	13	11 13 11 344	11 13 8 637	11 13 5 936
12 13 3 464	12 13 6 529	12 13 9 600	14	12 13 6 678	12 13 3 752	12 13 0 854
13 11 11 427	13 11 8 281	13 11 5 143	15	13 11 2 012	13 10 10 888	13 10 7 772
14 10 7 389	14 10 4 033	14 10 0 686	16	14 9 9 346	14 9 6 014	14 9 2 690
15 9 3 351	15 8 11 755	15 8 8 229	17	15 8 4 681	15 8 1 140	15 7 9 609
16 7 11 313	16 7 7 535	16 7 3 771	18	16 7 0 014	16 6 8 268	16 6 4 527
17 6 7 274	17 6 3 290	17 5 11 314	19	17 5 7 348	17 5 3 392	17 4 11 445
18 5 3 236	18 4 11 042	18 4 6 857	£ 1	18 4 2 683	18 3 10 518	18 3 6 363
36 10 6 478	36 9 10 088	36 8 1 714	2	36 8 5 365	36 7 9 036	36 7 0 726
54 15 9 709	54 14 9 125	54 13 8 671	3	54 13 8 048	54 11 7 553	54 10 7 089
73 5 0 947	73 8 8 107	73 8 3 429	4	73 8 10 730	72 15 6 071	72 14 1 452
91 10 4 181	91 8 7 209	91 6 10 288	5	91 6 1 413	91 3 4 589	91 1 7 315
109 15 7 415	109 13 6 350	109 11 5 143	6	109 9 4 095	109 7 3 167	109 5 2 178
128 4 10 654	128 2 5 292	128 0 0	7	127 13 6 776	127 11 1 625	127 8 8 541
146 10 1 890	146 7 4 354	146 4 6 857	8	146 1 9 460	145 15 0 143	145 12 2 904
164 15 5 126	164 12 3 271	164 9 1 714	9	164 6 0 143	164 2 10 660	163 15 9 267
183 4 8 393	183 1 2 417	182 13 8 571	10	182 10 2 825	182 6 9 178	182 3 3 630
366 9 4 728	366 2 4 354	365 11 5 143	20	365 4 5 653	364 13 6 36	364 6 7 280
549 14 1 088	549 3 7 251	548 9 1 714	30	547 14 8 478	547 4 8 534	546 9 10 890
733 2 9 451	732 4 9 661	731 6 10 286	40	730 8 11 301	729 11 0 713	728 13 2 510
916 7 5 814	915 6 0 086	914 4 6 857	50	913 3 12 286	912 1 9 891	911 0 6 149
1,099 12 2 177	1,098 7 2 503	1,097 2 3 429	60	1,095 13 4 951	1,094 8 7 089	1,093 3 9 779
1,283 0 10 539	1,281 8 4 920	1,280 0 0	70	1,278 7 7 776	1,276 15 4 247	1,275 7 1 409
1,466 5 6 902	1,464 9 7 337	1,462 13 8 571	80	1,461 11 10 602	1,459 6 1 435	1,457 10 5 039
1,649 10 3 265	1,647 10 9 751	1,645 11 5 143	90	1,643 12 1 427	1,641 12 10 608	1,639 13 8 669
1,832 14 11 628	1,830 12 0 172	1,828 9 1 714	100	1,826 6 4 252	1,824 7 7 781	1,822 1 0 209
3,665 13 11 25	3,661 8 0 943	3,657 2 3 429	200	3,652 12 8 504	3,648 7 9 563	3,644 2 0 558
5,493 12 10 883	5,492 4 0 515	5,485 11 5 143	300	5,479 3 0 753	5,472 10 11 844	5,466 3 0 997
7,331 11 10 511	7,323 0 0 686	7,314 4 6 857	400	7,305 9 0 008	7,298 14 7 120	7,283 4 1 156
9,164 10 10 138	9,153 12 0 855	9,142 13 8 571	500	9,131 15 9 260	9,121 2 2 907	9,110 5 1 495
10,997 9 9 766	10,984 8 10 300	10,971 6 10 286	600	10,958 6 1 512	10,945 5 10 689	10,932 6 1 794
12,830 8 9 394	12,815 4 12 01	12,800 0 0	700	12,784 15 5 765	12,769 9 6 471	12,754 7 2 092
14,663 7 9 021	14,646 0 1 379	14,628 9 1 71	800	14,611 2 10 017	14,593 13 2 252	14,576 8 2 391
16,496 6 8 649	16,478 12 1 545	16,457 2 3 429	900	16,437 9 2 269	16,418 0 10 033	16,398 9 2 690
18,329 5 8 277	18,307 8 1 716	18,285 11 5 143	1,000	18,263 15 8 521	18,242 4 5 815	18,220 10 2 939
36,658 11 4 554	36,615 0 3 433	36,571 6 10 286	2,000	36,527 15 1 042	36,484 8 11 621	36,441 4 5 979
54,988 1 0 380	54,922 8 5 149	54,857 2 3 429	3,000	54,791 14 7 562	54,726 13 5 444	54,661 14 8 983
73,317 6 9 107	73,250 0 6 855	73,142 13 8 571	4,000	73,055 14 2 088	72,969 11 11 259	72,883 8 11 957
91,646 12 5 884	91,537 8 8 581	91,418 9 1 714	5,000	91,319 13 5 604	91,211 6 5 074	91,103 3 2 946
1,09,976 2 1 681	1,09,845 0 10 298	1,09,714 4 6 857	6,000	1,09,583 13 3 125	1,09,453 10 10 888	1,09,323 13 5 935
1,28,365 7 9 938	1,28,152 9 0 014	1,28,000 0 0	7,000	1,27,847 12 9 646	1,27,695 15 4 708	1,27,544 7 8 925
1,46,634 13 6 215	1,46,480 1 1 713	1,46,285 11 5 143	8,000	1,46,111 14 4 168	1,45,938 10 3 618	1,45,765 11 0 014
1,64,964 8 6 451	1,64,787 9 3 457	1,64,571 6 10 286	9,000	1,64,375 11 10 697	1,64,180 8 4 333	1,63,985 12 2 808
1,83,293 8 10 768	1,83,075 1 5 138	1,82,857 2 3 429	10,000	1,82,639 11 5 208	1,82,422 12 10 147	1,82,206 6 5 893

POUNDS STERLING INTO RUPEES.

$1\frac{1}{2}d.$	$1s. 1\frac{1}{2}d.$	$1s. 1\frac{1}{2}d.$	Amount.	$1s. 1\frac{1}{2}d.$	$1s. 1\frac{1}{2}d.$	$1s. 1\frac{1}{2}d.$
S. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 610	2 638	3 631	Far. 1	3 627	3 633	3 618
7 280	7 271	7 262	2	7 254	7 245	7 237
10 919	10 917	10 894	3	10 581	10 568	10 555
1 2 559	1 2 542	1 2 535	Pen. 1	1 2 538	1 2 491	1 2 473
2 5 118	2 5 084	2 5 050	2	2 5 015	2 4 981	2 4 947
3 7 878	3 7 826	3 7 874	3	3 7 823	3 7 472	3 7 420
4 10 237	4 10 188	4 10 099	4	4 10 031	4 9 902	4 9 894
5 6 7 6	5 6 7 10	5 6 682	5	5 6 638	5 6 473	5 6 367
6 8 355	6 8 352	6 8 349	6	6 8 346	6 7 2943	6 7 2841
7 5 815	7 5 794	7 5 794	7	7 5 554	7 5 434	7 5 314
8 9 474	8 9 335	8 9 199	8	8 9 061	8 9 7925	8 9 7788
9 10 1038	9 10 878	9 10 723	9	9 10 589	9 10 415	9 10 261
10 12 1592	10 12 120	10 12 1248	10	10 12 1077	10 12 0906	10 12 0785
11 13 4152	11 13 3962	11 13 3773	11	11 13 3584	11 13 3393	11 13 3209
12 14 6711	12 14 6504	12 14 6298	Shilg 1	12 14 6032	12 14 5887	12 14 5682
13 113 1422	13 113 1003	13 113 0596	2	13 113 0184	13 112 11774	13 112 11364
14 2 11 8138	14 2 11 7512	14 2 11 6894	3	14 2 11 6278	14 2 11 5660	14 2 11 5046
15 3 10 2844	15 3 10 2017	15 3 10 1191	4	15 3 10 0388	15 3 9 11547	15 3 9 10728
16 4 8 9555	16 4 8 8241	16 4 8 7489	5	16 4 8 6463	16 4 8 5434	16 4 8 4410
17 5 7 4265	17 5 7 30 5	17 5 7 1787	6	17 5 7 0553	17 5 6 11321	17 5 6 10092
18 5 10 976	18 5 9 9529	18 5 8 1385	7	18 5 6 645	18 5 5 208	18 5 4 3774
19 7 4 5687	19 7 4 4033	19 7 4 2383	8	19 7 4 0737	19 7 3 11 094	19 7 3 94 6
20 8 3 0398	20 8 2 10537	20 8 2 8681	9	20 8 2 6329	20 8 2 4931	20 8 2 3138
21 9 1 7109	21 9 1 5041	21 9 1 2979	10	21 9 1 0921	21 9 0 10 868	21 9 0 8840
22 10 0 1820	22 9 15 11 546	22 9 15 9 277	11	22 9 15 7013	22 9 15 4 755	22 9 15 2 502
23 10 14 8531	23 10 14 8 050	23 10 14 3 574	12	23 10 14 1 105	23 10 13 10 642	23 10 13 8 184
24 11 13 3242	24 11 13 0 551	24 11 12 9 872	13	24 11 12 7 197	24 11 12 4 528	24 11 12 1 366
25 12 11 9953	25 12 11 7 073	25 12 11 4 175	14	25 12 11 1 289	25 12 10 10 415	25 12 10 7 843
26 13 10 4684	26 13 10 1 582	26 13 9 10 468	15	26 13 9 7 321	26 13 9 4 302	26 13 9 1 230
27 14 8 11374	27 14 8 8 063	27 14 8 4 765	16	27 14 8 1 476	27 14 7 10 189	27 14 7 6 912
28 15 7 6 085	28 15 7 2 570	28 15 6 11 064	17	28 15 6 7 566	28 15 6 4 075	28 15 6 0 594
29 16 6 0 796	29 16 5 9 075	29 16 5 5 362	18	29 16 5 1 865	29 16 4 9 964	29 16 4 6 276
30 17 4 7 507	30 17 4 3 579	30 17 3 11 660	19	30 17 3 7 760	30 17 3 3 844	30 17 2 11 563
31 18 3 2 213	31 18 2 10 683	31 18 2 5 957	20	31 18 2 1 842	31 18 1 9 788	31 18 1 5 540
32 19 6 4 426	32 19 5 8 106	32 19 4 11 915	21	32 19 5 4 364	32 19 4 7 472	32 19 4 11 2 9
33 20 5 6 654	33 20 5 6 249	33 20 5 5 872	22	33 20 5 5 525	33 20 5 4 208	33 20 5 4 919
34 21 12 8 872	34 21 12 4 381	34 21 11 8 300	23	34 21 12 7 367	34 21 12 5 1053	34 21 12 5 1053
35 22 15 11 090	35 22 15 12 414	35 22 15 5 787	24	35 22 15 9 209	35 22 15 9 0 679	35 22 15 9 0 679
36 23 10 1 308	36 23 10 1 4 47	36 23 10 1 1 746	25	36 23 10 1 1 051	36 23 10 1 10 415	36 23 10 1 8 987
37 24 7 3 526	37 24 7 3 10 580	37 24 7 1 5 702	26	37 24 7 1 5 838	37 24 7 1 5 151	37 24 7 1 5 151
38 25 9 5 744	38 25 9 5 744	38 25 9 5 744	27	38 25 9 5 744	38 25 9 5 744	38 25 9 5 744
39 26 12 7 960	39 26 12 7 960	39 26 12 7 960	28	39 26 12 7 960	39 26 12 7 960	39 26 12 7 960
40 1 11 15 10 130	40 1 11 15 4 828	40 1 11 15 1 574	29	40 1 11 15 6 418	40 1 11 15 2 1358	40 1 11 15 8 996
41 2 3 15 8 380	41 2 3 15 8 380	41 2 3 15 1 114	30	41 2 3 15 8 380	41 2 3 15 2 717	41 2 3 15 4 793
42 3 15 16 6 540	42 3 15 16 2 485	42 3 15 16 10 723	31	42 3 15 16 2 485	42 3 15 16 4 075	42 3 15 16 1 187
43 4 27 15 4 720	43 4 27 15 7 314	43 4 27 15 1 298	32	43 4 27 15 6 162	43 4 27 15 5 434	43 4 27 15 9 583
44 5 9 69 15 1 090	44 5 9 69 15 1 090	44 5 9 69 15 1 090	33	44 5 9 69 15 1 090	44 5 9 69 15 1 090	44 5 9 69 15 1 090
45 6 11 15 1 081	45 6 11 15 1 081	45 6 11 15 1 081	34	45 6 11 15 1 081	45 6 11 15 1 081	45 6 11 15 1 081
46 7 13 14 11 261	46 7 13 14 11 261	46 7 13 14 11 261	35	46 7 13 14 11 261	46 7 13 14 11 261	46 7 13 14 11 261
47 8 14 5 9 441	47 8 14 5 9 441	47 8 14 5 9 441	36	47 8 14 5 9 441	47 8 14 5 9 441	47 8 14 5 9 441
48 9 16 37 14 7 621	48 9 16 37 14 7 621	48 9 16 37 14 7 621	37	48 9 16 37 14 7 621	48 9 16 37 14 7 621	48 9 16 37 14 7 621
49 10 18 1 15 801	49 10 18 1 15 801	49 10 18 1 15 801	38	49 10 18 1 15 801	49 10 18 1 15 801	49 10 18 1 15 801
50 20 3 15 8 380	50 20 3 15 8 380	50 20 3 15 8 380	39	50 20 3 15 8 380	50 20 3 15 8 380	50 20 3 15 8 380
51 21 5 15 16 6 540	51 21 5 15 16 6 540	51 21 5 15 16 6 540	40	51 21 5 15 16 6 540	51 21 5 15 16 6 540	51 21 5 15 16 6 540
52 22 7 15 4 720	52 22 7 15 4 720	52 22 7 15 4 720	41	52 22 7 15 4 720	52 22 7 15 4 720	52 22 7 15 4 720
53 23 9 69 15 1 090	53 23 9 69 15 1 090	53 23 9 69 15 1 090	42	53 23 9 69 15 1 090	53 23 9 69 15 1 090	53 23 9 69 15 1 090
54 24 11 15 1 081	54 24 11 15 1 081	54 24 11 15 1 081	43	54 24 11 15 1 081	54 24 11 15 1 081	54 24 11 15 1 081
55 25 13 14 11 261	55 25 13 14 11 261	55 25 13 14 11 261	44	55 25 13 14 11 261	55 25 13 14 11 261	55 25 13 14 11 261
56 26 14 5 9 441	56 26 14 5 9 441	56 26 14 5 9 441	45	56 26 14 5 9 441	56 26 14 5 9 441	56 26 14 5 9 441
57 27 16 37 14 7 621	57 27 16 37 14 7 621	57 27 16 37 14 7 621	46	57 27 16 37 14 7 621	57 27 16 37 14 7 621	57 27 16 37 14 7 621
58 28 18 1 15 801	58 28 18 1 15 801	58 28 18 1 15 801	47	58 28 18 1 15 801	58 28 18 1 15 801	58 28 18 1 15 801
59 29 3 15 8 380	59 29 3 15 8 380	59 29 3 15 8 380	48	59 29 3 15 8 380	59 29 3 15 8 380	59 29 3 15 8 380
60 30 5 15 16 6 540	60 30 5 15 16 6 540	60 30 5 15 16 6 540	49	60 30 5 15 16 6 540	60 30 5 15 16 6 540	60 30 5 15 16 6 540
61 31 7 15 4 720	61 31 7 15 4 720	61 31 7 15 4 720	50	61 31 7 15 4 720	61 31 7 15 4 720	61 31 7 15 4 720
62 32 9 69 15 1 090	62 32 9 69 15 1 090	62 32 9 69 15 1 090	51	62 32 9 69 15 1 090	62 32 9 69 15 1 090	62 32 9 69 15 1 090
63 33 11 15 1 081	63 33 11 15 1 081	63 33 11 15 1 081	52	63 33 11 15 1 081	63 33 11 15 1 081	63 33 11 15 1 081
64 34 13 14 11 261	64 34 13 14 11 261	64 34 13 14 11 261	53	64 34 13 14 11 261	64 34 13 14 11 261	64 34 13 14 11 261
65 35 14 5 9 441	65 35 14 5 9 441	65 35 14 5 9 441	54	65 35 14 5 9 441	65 35 14 5 9 441	65 35 14 5 9 441
66 36 16 37 14 7 621	66 36 16 37 14 7 621	66 36 16 37 14 7 621	55	66 36 16 37 14 7 621	66 36 16 37 14 7 621	66 36 16 37 14 7 621
67 37 18 1 15 801	67 37 18 1 15 801	67 37 18 1 15 801	56	67 37 18 1 15 801	67 37 18 1 15 801	67 37 18 1 15 801
68 38 3 15 8 380	68 38 3 15 8 380	68 38 3 15 8 380	57	68 38 3 15 8 380	68 38 3 15 8 380	68 38 3 15 8 380
69 39 5 15 16 6 540	69 39 5 15 16 6 540	69 39 5 15 16 6 540	58	69 39 5 15 16 6 540	69 39 5 15 16 6 540	69 39 5 15 16 6 540
70 40 7 15 4 720	70 40 7 15 4 720	70 40 7 15 4 720	59	70 40 7 15 4 720	70 40 7 15 4 720	70 40 7 15 4 720
71 41 9 69 15 1 090	71 41 9 69 15 1 090	71 41 9 69 15 1 090	60	71 41 9 69 15 1 090	71 41 9 69 15 1 090	71 41 9 69 15 1 090
72 42 11 15 1 081	72 42 11 15 1 081	72 42 11 15 1 081	61	72 42 11 15 1 081	72 42 11 15 1 081	72 42 11 15 1 081
73 43 13 14 11 261	73 43 13 14 11 261	73 43 13 14 11 261	62	73 43 13 14 11 261	73 43 13 14 11 261	73 43 13 14 11 261
74 44 14 5 9 441	74 44 14 5 9 441	74 44 14 5 9 441	63	74 44 14 5 9 441	74 44 14 5 9 441	74 44 14 5 9 441
75 45 16 37 14 7 621	75 45 16 37 14 7 621	75 45 16 37 14 7 621	64	75 45 16 37 14 7 621	75 45 16 37 14 7 621	75 45 16 37 14 7 621
76 46 18 1 15 801	76 46 18 1 15 801	76 46 18 1 15 801	65	76 46 18 1 15 801	76 46 18 1 15 801	76 46 18 1 15 801
77 47 3 15 8 380	77 47 3 15 8 380	77 47 3 15 8 380	66	77 47 3 15 8 380	77 47 3 15 8 380	77 47 3 15 8 380
78 48 5 15 16 6 540	78 48 5 15 16 6 540	78 48 5 15 16 6 540	67	78 48 5 15 16 6 540	78 48 5 15 16 6 540	78 48 5 15 16 6 540
79 49 7 15 4 720	79 49 7 15 4 720	79 49 7 15 4 720	68	79 49 7 15 4 720	79 49 7 15 4 720	79 49 7 15 4 720
80 50 9 69 15 1 090	80 50 9 69 15 1 090	80 50 9 69 15 1 090	69	80 50 9 69 15 1 090	80 50 9 69 15 1 090	80 50 9 69 15 1 090
81 51 11 15 1 081	81 51 11 15 1 081	81 51 11 15 1 081	70	81 51 11 15 1 081	81 51 11 15 1 081	81 51 11 15 1 081
82 52 13 14 11 261	82 52 13 14 11 261	82 52 13 14 11 261	71	82 52 13 14 11 261	82 52 13 14 11 261	82 52 13 14 11 261
83 53 14 5 9 441	83 53 14 5 9 441	83 53 14 5 9 441	72	83 53 14 5 9 441	83 53 14 5 9 441	83 53 14 5 9 441
84 54 16 37 14 7 621	84 54 16 37 14 7 621	84 54 16 37 14 7 621	73	84 54 16 37 14 7 621	84 54 16 37 14 7 621	84 54 16 37 14 7 621
85 55 18 1 15 801	85 55 18 1 15 801	85 55 18 1 15 801	74	85 55 18 1 15 801	85 55 18 1 15 801	85 55 18 1 15 801
86 56 3 15 8 380	86 56 3 15 8 380	86 56 3 15 8 380	75	86 56 3 15 8 380	86 56 3 15 8 380	86 56 3 15 8 380
87 57 5 15 16 6 540	87 57 5 15 16 6 540	87 57 5 15 16 6 540	76	87 57 5 15 16 6 540	87 57 5 15 16 6 540	87 57 5 15 16 6 540
88 58 7 15 4 720	88 58 7 15 4 720	88 58 7 15 4 720	77	88 58 7 15 4 720	88 58 7 15 4 720	88 58 7 15 4 720
89 59 9 69 15 1 090	89 59 9 69 15 1 090	89 59 9 69 15 1 090	78	89 59 9 69 15 1 090	89 59 9 69 15 1 090	89 59 9 69 15 1 090
90 60 11 15 1 081	90 60 11 15 1 081	90 60 11 15 1 081	79	90 60 11		

POUNDS STERLING INTO RUPEES.

ls. 1 ² / ₃ d.	ls. 1 ¹ / ₂ d.	ls. 1 ¹ / ₄ d.	Amount	ls. 1 ¹ / ₂ d.	ls. 1 ¹ / ₄ d.	ls. 1 ¹ / ₂ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 614	3 610	3 606	Far. 1	3 601	3 597	3 593
7 228	7 220	7 211	2	7 203	7 194	7 188
10 842	10 830	10 817	3	10 804	10 792	10 779
1 2 456	1 2 439	1 2 423	Pen. 1	1 2 404	1 2 389	1 2 372
2 4 913	2 4 879	2 4 845	2	2 4 811	2 4 778	2 4 744
3 7 369	3 7 311	3 7 265	3	3 7 217	3 7 166	3 7 115
4 9 826	4 9 758	4 9 690	4	4 9 623	4 9 555	4 9 488
6 0 282	6 0 197	6 0 113	5	6 0 018	5 11 944	5 11 860
7 2 789	7 2 637	7 2 535	6	7 2 434	7 2 358	7 2 282
8 5 195	8 5 075	8 4 958	7	8 4 859	8 4 781	8 4 694
9 7 654	9 7 516	9 7 381	8	9 7 245	9 7 110	9 6 975
10 10 108	10 9 945	10 9 803	9	10 9 651	10 9 499	10 9 347
12 0 555	12 0 395	12 0 227	10	12 0 066	11 11 888	11 11 719
13 3 021	13 2 834	13 2 648	11	13 2 462	13 2 275	13 2 091
14 5 475	14 5 274	14 5 070	Shilg. 1	14 4 865	14 4 665	14 4 463
112 10 955	112 10 548	112 10 141	2	112 9 735	112 9 330	112 8 926
211 4 433	211 3 821	211 3 211	3	211 2 603	211 1 995	211 1 389
3 9 911	3 9 9095	3 9 8285	4	3 9 747	3 9 660	3 9 553
4 8 388	4 8 2369	4 8 1352	5	4 8 0338	4 7 11 326	4 7 10 316
5 6 866	5 6 7643	5 6 6 42	6	5 6 520	5 6 3 991	5 6 2 779
6 5 243	6 5 0917	6 4 11 493	7	6 4 10 07	6 4 5 659	6 4 4 242
7 3 781	7 3 6 190	7 3 4 663	8	7 3 2 640	7 3 1 321	7 2 11 705
8 2 1299	8 1 11 454	8 1 9 634	9	8 1 7 608	8 1 5 956	8 1 4 163
9 0 6 776	9 0 4 736	9 0 2 704	10	9 0 0 675	8 15 10 651	8 15 8 632
9 15 0 254	9 14 10 019	9 14 7 775	11	9 14 5 51	9 14 3 316	9 14 1 095
10 13 5 732	10 13 3 286	10 13 0 845	12	10 12 10 410	10 12 7 981	10 12 5 558
11 11 11 209	11 11 8 559	11 11 5 815	13	11 11 3 278	11 11 0 645	11 10 10 021
12 10 4 687	12 10 1 833	12 9 10 983	14	12 9 8 145	12 9 5 811	12 9 2 484
13 8 10 165	13 8 7 107	13 8 4 055	15	13 8 1 01	13 7 9 977	13 7 6 947
14 7 3 642	14 7 0 381	14 6 9 127	16	14 6 5 880	14 6 2 642	14 5 11 411
15 5 9 120	15 5 5 657	15 5 2 197	17	15 4 10 748	15 4 7 307	15 4 3 874
16 4 2 598	16 3 10 928	16 3 7 268	18	16 3 3 815	16 2 11 272	16 2 8 837
17 2 8 075	17 2 4 202	17 2 0 835	19	17 1 8 483	17 1 4 637	17 1 0 800
18 1 1 553	18 0 9 476	18 0 5 435	£ 1	18 0 1 451	17 15 9 302	17 15 5 263
36 2 3 106	36 1 6 952	36 0 10 817	2	36 0 2 701	35 15 6 604	35 14 10 526
54 3 4 659	54 2 4 428	54 1 4 225	3	54 0 4 052	53 15 3 908	53 14 3 789
72 4 6 21	72 3 1 904	72 1 9 634	4	72 0 5 402	71 15 1 208	71 13 9 053
90 5 7 765	90 3 11 380	90 2 8 042	5	90 0 6 753	89 14 10 511	89 13 2 816
108 6 9 318	108 4 8 859	108 2 8 451	6	108 0 8 103	107 14 7 818	107 12 7 579
126 7 10 871	126 5 6 831	126 3 1 859	7	126 0 9 454	125 14 5 115	125 12 0 812
144 8 0 424	144 6 3 807	144 3 7 288	8	144 0 10 804	143 14 2 417	143 11 6 105
162 10 1 976	162 7 1 283	162 4 0 676	9	162 1 0 155	161 13 11 719	161 10 11 368
180 11 3 529	180 7 10 756	180 4 6 085	10	180 1 1 506	179 13 9 021	179 10 4 832
201 6 7 059	200 15 9 518	200 9 0 195	20	200 2 3 011	199 11 6 042	199 8 9 263
242 11 0 688	241 7 8 277	240 13 6 254	30	240 3 4 516	239 9 3 063	238 15 1 595
282 13 2 115	281 15 7 056	280 2 0 838	40	280 4 6 021	279 7 0 084	278 9 6 526
303 8 5 647	302 7 5 796	301 6 4 423	50	300 5 7 526	299 4 9 105	298 3 11 158
1,084 3 9 176	1,082 15 4 555	1,081 11 0 507	60	1,080 6 9 032	1,079 2 6 126	1,077 14 3 789
1,264 15 0 706	1,263 7 3 814	1,261 15 6 592	70	1,260 7 10 537	1,259 0 3 146	1,257 8 8 421
1,445 10 4 235	1,443 15 2 073	1,442 4 0 676	80	1,440 9 0 042	1,438 14 0 169	1,437 3 1 053
1,626 5 7 767	1,624 7 0 832	1,622 8 6 761	90	1,620 10 1 547	1,618 11 9 190	1,616 13 5 684
1,807 0 11 294	1,804 14 11 591	1,802 13 0 848	100	1,800 11 3 053	1,798 9 6 211	1,796 7 10 316
3,614 110 588	3,609 13 11 182	3,605 10 1 690	200	3,601 8 6 106	3,597 3 0 422	3,592 15 8 632
5,421 2 9 882	5,414 12 10 774	5,408 7 2 636	300	5,402 1 9 158	5,398 12 6 632	5,393 7 6 947
7,228 3 9 176	7,219 11 10 864	7,211 4 3 380	400	7,202 13 0 211	7,194 6 0 843	7,185 15 5 283
9,035 4 8 471	9,024 10 9 959	9,014 1 4 228	500	9,003 8 3 264	8,992 15 7 054	8,982 7 3 579
10,842 5 7 765	10,829 9 9 546	10,816 14 5 070	600	10,804 3 6 317	10,791 9 1 265	10,778 15 1 395
12,649 6 7 059	12,634 8 9 137	12,619 11 5 915	700	12,604 14 9 369	12,590 2 7 478	12,575 7 0 211
14,456 7 6 358	14,439 7 8 729	14,422 8 6 761	800	14,405 10 0 422	14,388 12 1 686	14,371 14 10 525
16,263 8 5 647	16,244 6 8 320	16,225 5 7 806	900	16,206 5 3 470	16,187 5 7 897	16,168 6 8 842
18,070 9 4 441	18,049 5 7 911	18,028 2 8 451	1,000	18,007 0 6 578	17,985 15 2 108	17,964 14 7 153
36,141 2 9 882	36,098 11 3 821	36,056 5 4 901	2,000	36,014 1 1 055	35,971 14 4 416	35,929 13 2 316
54,211 12 2 834	54,143 0 11 752	54,084 8 1 358	3,000	54,021 1 7 559	53,957 13 6 323	53,894 11 9 474
72,282 5 7 765	72,197 6 7 643	72,112 10 9 803	4,000	72,028 2 2 110	71,943 12 8 431	71,859 10 4 632
90,352 15 0 706	90,246 12 3 558	90 140 13 6 254	5,000	90,035 2 6 638	89,929 11 10 529	89,824 8 11 739
1,08,423 8 5 647	1,08,296 11 11 464	1,08,169 0 2 704	6,000	1,08,042 3 8 166	1,07,915 11 0 616	1,07,789 7 9 947
1,26,494 110 588	1,26,345 7 7 373	1,26,197 211 155	7,000	1,26,049 9 9 69	1,25,901 10 2 754	1,25,754 6 2 105
1,44,554 11 3 529	1,44,394 13 3 266	1,44,225 5 7 606	8,000	1,44,056 4 4 220	1,43,887 9 4 862	1,43,719 4 9 283
1,62,635 4 8 471	1,62,444 2 11 196	1,62,253 8 4 051	9,000	1,62,063 4 10 748	1,61,873 8 6 977	1,61,684 3 4 421
1,80,705 14 1 412	1,80,493 8 7 107	1,80,281 11 0 507	10,000	1,80,070 5 5 275	1,79,859 7 9 074	1,79,649 11 11 579

POUNDS STERLING INTO RUPEES.

Rs. 1 ¹ / ₂ d.	Rs. 1 ¹ / ₄ d.	Rs. 1 ¹ / ₂ d.	Amount.	Rs. 1 ¹ / ₄ d.	Rs. 1 ¹ / ₂ d.	Rs. 1 ¹ / ₄ d.
R. A. P. D. I.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 589	3 585	8 680	Far. 1	3 576	3 572	3 568
7 178	7 169	7 161	2	7 158	7 144	7 136
10 766	10 754	10 741	3	10 729	10 713	10 704
1 2 355	1 2 358	1 2 322	Pen. 1	1 2 305	1 2 288	1 2 272
2 4 710	2 4 677	2 4 643	2	2 4 610	2 4 577	2 4 544
3 7 063	3 7 015	3 6 956	3	3 6 915	3 6 885	3 6 815
4 9 421	4 9 364	4 9 287	4	4 9 220	4 9 153	4 9 087
5 11 776	5 11 692	5 11 609	5	5 11 525	5 11 442	5 11 359
7 2 131	7 2 030	7 1 920	6	7 1 830	7 1 730	7 1 631
8 4 486	8 4 369	8 4 242	7	8 4 125	8 4 019	8 3 902
9 6 841	9 6 707	9 6 573	8	9 6 440	9 6 307	9 6 174
10 9 196	10 9 046	10 8 895	9	10 8 745	10 8 595	10 8 446
11 11 551	11 11 384	11 11 217	10	11 11 050	11 10 884	11 10 713
13 1 907	13 1 723	13 1 538	11	13 1 355	13 1 172	13 0 990
14 4 262	14 4 061	14 3 860	Shilg 1	14 3 660	14 3 460	14 3 261
1 12 824	1 12 812	1 12 772	2	1 12 732	1 12 692	1 12 652
2 11 078	2 11 012	2 10 11 550	3	2 10 10 980	2 10 10 381	2 10 9 784
3 9 5047	3 9 4243	3 9 3 441	4	3 9 2 640	3 9 1 842	3 9 1 045
4 7 8 308	4 7 8 373	4 7 7 801	5	4 7 6 900	4 7 5 302	4 7 4 307
5 6 1 671	5 6 1 304	5 5 11 161	6	5 5 9 900	5 5 8 763	5 5 7 583
6 4 5 832	6 4 4 425	6 4 3 821	7	6 4 1 620	6 4 0 223	6 3 10 829
7 2 10 093	7 2 8 487	7 2 6 881	8	7 2 6 251	7 2 5 654	7 2 5 091
8 1 2 355	8 1 0 618	8 0 10 741	9	8 0 8 941	8 0 7 144	8 0 5 353
8 15 6 617	8 15 4 617	8 15 2 601	10	8 15 0 601	8 14 10 605	8 14 8 613
9 13 10 879	9 13 8 667	9 13 6 462	11	9 13 4 261	9 13 2 065	9 12 11 875
10 12 3 140	10 12 0 728	10 11 10 322	12	10 11 7 921	10 11 5 526	10 11 3 136
11 10 7 404	11 10 4 789	11 10 2 152	13	11 9 11 561	11 9 8 966	11 9 6 397
12 8 11 634	12 8 8 849	12 8 6 042	14	12 8 3 241	12 8 0 447	12 7 9 659
13 7 3 925	13 7 0 910	13 6 9 922	15	13 6 6 901	13 6 3 907	13 6 0 920
14 5 8 167	14 5 4 971	14 5 1 782	16	14 4 10 561	14 4 7 367	14 4 4 131
15 4 4 444	15 3 8 032	15 3 5 622	17	15 3 2 221	15 2 10 878	15 2 7 741
16 2 4 710	16 2 0 692	16 1 9 438	18	16 1 5 881	16 1 2 288	16 0 10 704
17 0 8 072	17 0 5 153	17 0 1 343	19	16 15 9 641	16 15 5 749	16 15 1 905
17 15 1 234	17 14 9 914	17 14 5 203	£ 1	17 14 1 801	17 13 9 209	17 13 5 276
18 14 2 467	18 13 6 437	18 13 10 406	2	18 13 2 408	18 11 6 419	18 10 10 453
19 13 3 701	19 12 3 611	19 11 3 608	3	19 13 3 604	19 11 3 628	19 10 3 649
20 12 4 935	20 11 1 055	20 11 9 851	4	20 11 8 466	20 9 8 837	20 8 8 906
21 11 6 169	21 9 10 068	21 8 2 014	5	21 8 6 067	21 4 10 047	21 3 2 132
22 10 7 400	22 8 7 281	22 7 6 217	6	22 4 7 208	22 2 7 256	22 0 7 339
23 9 8 636	23 7 4 195	23 6 0 420	7	23 2 8 410	23 0 4 455	23 14 0 585
24 8 9 869	24 6 1 708	24 3 5 622	8	24 0 9 611	24 14 1 674	24 12 11 813
25 7 11 103	25 4 10 922	25 1 10 825	9	25 10 10 815	25 11 10 834	25 8 11 028
26 7 0 336	26 5 8 135	26 4 0 495	10	26 13 0 014	26 9 0 998	26 4 4 265
27 6 14 073	27 4 2 271	27 0 8 956	20	27 10 0 028	27 3 4 136	27 13 8 530
28 5 5 1069	28 11 0 406	28 7 0 084	30	28 7 0 042	28 13 0 279	28 3 0 791
29 17 12 1 346	29 12 4 841	29 11 4 112	40	29 15 4 058	29 6 8 372	29 3 5 053
30 8 7 1 882	30 6 2 477	30 4 1 814	50	30 4 1 070	30 0 4 456	30 13 9 324
31 10 7 10 214	31 6 0 812	31 2 0 168	60	31 2 4 084	31 0 10 565	31 0 6 189
32 10 1 2 355	32 4 9 848	32 2 2 419	70	32 11 0 098	32 3 8 661	32 12 5 834
33 14 3 4 692	33 13 5 083	33 2 8 224	80	33 8 0 112	33 13 4 714	33 2 10 118
34 14 15 3 025	34 13 1 1215	34 11 3 025	90	34 9 0 126	34 6 7 0 587	34 0 2 383
35 17 0 4 364	35 12 9 354	35 9 4 280	100	35 2 0 140	35 0 8 930	35 15 6 648
36 18 1 6 729	36 14 9 707	36 8 6 639	200	36 4 0 279	36 2 1 5 660	36 15 1 296
37 19 2 10 093	37 14 4 061	37 10 0 837	300	37 8 0 419	37 5 2 2 791	37 14 7 944
38 17 7 9 1 155	38 13 1 414	38 10 1 119	400	38 12 0 559	38 14 2 11 721	38 13 2 592
39 8 7 15 4 322	39 10 7 10 765	39 7 0 395	500	39 10 0 696	39 3 3 861	39 13 9 240
40 10 7 6 8157	40 10 6 8121	40 7 4 1 67	600	40 12 8 8	40 7 16 4 551	40 10 7 13 888
41 12 5 10 11 551	41 12 4 6 1 576	41 12 1 7 5 906	700	41 12 16 12 0 978	41 12 5 2 512	41 12 12 10 537
42 14 3 5 2 916	42 13 3 6 2 828	42 13 11 10 2 338	800	42 13 0 5 118	42 12 8 5 11 442	42 12 12 5 185
43 16 14 9 6 280	43 13 10 1 162	43 11 11 4 517	900	43 12 9 7	43 12 6 7 8 372	43 11 11 11 813
44 17 14 13 9 645	44 12 12 9 536	44 12 1 6 737	1 000	44 13 1 397	44 12 7 5 302	44 11 11 6 481
45 18 17 13 7 290	45 14 15 7 071	45 13 8 4 591	2 000	45 13 2 794	45 12 10 10 005	45 11 13 0 982
46 19 18 12 4 915	46 15 14 4 697	46 13 7 064 8 892	3 000	46 13 4 131	46 11 3 6 307	46 11 3 7 443
47 21 17 16 11 257	47 16 15 2 142	47 15 6 1 319	4 000	47 15 5 585	47 14 11 3 920	47 13 14 1 923
48 23 19 10 0 224	48 17 11 11 678	48 16 10 7 986	5 000	48 16 4 693	48 13 2 5 251	48 12 9 8 434
49 25 20 8 9 559	49 18 11 9 14	49 17 11 4 783	6 000	49 17 8 832	49 15 12 7 814	49 14 10 3 585
50 27 22 7 7 114	50 20 14 9 749	50 19 14 10 11 581	7 000	50 18 12 9 779	50 16 12 4 1115	50 15 12 9 363
51 29 24 6 5 156	51 22 14 4 28	51 21 13 6 378	8 000	51 19 11 176	51 17 11 6 410	51 16 12 3 847
52 31 26 5 2 804	52 24 14 1 820	52 23 14 1 179	9 000	52 20 8 1 578	52 18 11 7 211	52 17 10 3 348
53 33 28 4 0 449	53 26 13 1 856	53 25 13 7 972	10 000	53 22 8 1 970	53 20 10 5 028	53 19 8 4 503

POUNDS STERLING INTO RUPEES.

Rs. $1\frac{1}{2}$ d.	Rs. $1\frac{1}{2}$ d.	Rs. $1\frac{1}{2}$ d.	Amount.	Rs. $1\frac{1}{2}$ d.	Rs. $1\frac{1}{2}$ d.	Rs. $1\frac{1}{2}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 564	3 560	3 568	Far. 1	3 551	3 547	3 543
7 128	7 119	7 111	2	7 103	7 095	7 087
10 691	10 649	10 667	3	10 654	10 642	10 639
1 2 255	1 2 239	1 2 222	Pen. 1	1 2 206	1 2 189	1 2 175
2 4 510	2 4 477	2 4 444	2	2 4 412	2 4 379	2 4 345
3 6 766	3 6 716	3 6 667	3	3 6 617	3 6 563	3 6 519
4 9 021	4 8 956	4 8 889	4	4 8 823	4 8 758	4 8 692
5 11 275	5 11 194	5 11 111	5	5 11 029	5 10 947	5 10 865
6 1 531	7 1 432	7 1 384	6	7 1 325	7 1 236	7 1 193
8 3 787	8 3 671	8 3 556	7	8 3 440	8 3 328	8 3 211
9 6 042	9 5 910	9 5 778	8	9 5 646	9 5 512	9 5 384
10 8 297	10 8 148	10 8	9	10 7 852	10 7 704	10 7 557
11 10 552	11 10 38	11 10 22	10	11 10 053	11 8 894	11 9 730
13 0 807	13 0 626	13 0 414	11	13 0 264	13 0 083	12 11 908
14 3 063	14 2 864	14 2 667	Shilg 1	14 2 469	14 2 273	14 2 076
1 12 6 135	1 12 5 729	1 12 5 333	2	1 12 4 939	1 12 4 545	1 12 4 152
2 10 9 138	2 10 8 693	2 10 8	3	2 10 7 408	2 10 6 813	2 10 6 223
3 9 0 251	3 8 11 458	3 8 10 667	4	3 8 9 877	3 8 9 790	3 8 8 304
4 7 3 313	4 7 2 324	4 7 1 233	5	4 7 0 847	4 6 11 363	4 6 10 381
5 5 6 376	5 5 5 187	5 5 4	6	5 5 2 816	5 5 1 635	5 5 0 457
6 3 9 439	6 3 8 051	6 3 6 667	7	6 3 5 286	6 3 3 908	6 3 2 533
7 2 0 501	7 1 10 015	7 1 9 333	8	7 1 7 7 5	7 1 6 180	7 1 4 609
8 0 3 564	8 0 1 780	8 0 0	9	7 15 11 224	7 15 8 453	7 15 6 635
8 14 6 626	8 14 4 644	8 14 2 667	10	8 14 0 694	8 13 10 725	8 13 8 761
9 12 9 689	9 12 7 509	9 12 5 333	11	9 12 3 163	9 12 0 998	9 11 10 687
10 11 0 752	10 10 10 375	10 10 8	12	10 10 5 632	10 10 3 270	10 10 0 913
11 9 3 814	11 9 1 233	11 8 10 667	13	11 8 8 102	11 8 5 543	11 8 2 990
12 7 6 777	12 7 4 162	12 7 1 833	14	12 6 10 5 1	12 6 7 815	12 6 5 066
13 5 9 940	13 5 6 966	13 5 4	15	13 5 1 040	13 4 10 088	13 4 7 142
14 4 1 002	14 3 9 831	14 3 8 667	16	14 3 3 510	14 2 12 880	14 2 9 238
15 2 4 065	15 2 0 695	15 1 9 333	17	15 1 5 979	15 1 2 693	15 0 11 294
16 0 7 128	16 0 3 560	16 0 0	18	15 15 8 449	15 15 4 905	15 15 1 870
16 14 10 190	16 14 8 424	16 14 2 667	19	16 13 10 018	16 13 7 175	16 13 3 446
17 13 1 253	17 12 9 289	17 12 5 333	2	17 12 1 887	17 11 9 450	17 11 5 522
25 10 2 506	25 9 6 577	25 8 10 667	3	25 8 2 775	25 7 6 901	25 6 11 045
53 7 3 759	53 6 8 886	53 5 4	4	53 4 4 152	53 3 4 851	53 2 4 567
71 4 5 012	71 3 1 154	71 1 9 333	5	71 0 5 549	70 15 1 201	70 13 10 090
89 1 6 265	88 15 10 443	88 14 2 667	6	88 12 6 936	88 10 11 252	88 9 8 612
108 14 7 517	108 12 7 731	108 10 8	7	108 8 8 324	108 6 8 792	108 4 9 135
124 11 8 770	124 9 5 020	124 7 3 333	8	124 4 9 711	124 2 6 152	124 0 2 657
142 8 10 024	142 6 2 308	142 3 6 667	9	142 0 11 098	141 14 3 632	141 11 8 150
160 5 11 276	160 2 11 597	160 0 0	10	159 13 0 483	159 10 1 053	159 7 1 702
178 3 0 529	177 15 8 885	177 12 5 333	20	177 9 1 373	177 5 10 085	177 2 7 225
356 6 1 058	355 15 5 771	355 8 10 667	30	355 2 8 746	354 11 9 007	354 5 2 450
534 9 1 587	533 15 2 656	533 5 4	40	532 11 5 618	532 1 7 510	531 7 9 675
712 12 2 116	711 14 11 541	711 1 9 333	50	710 4 7 491	709 7 8 014	708 10 4 900
890 15 2 645	889 14 6 426	888 14 2 667	60	887 13 9 864	886 13 4 517	885 13 0 125
1 069 2 3 174	1 067 14 5 312	1 066 10 8	70	1 065 6 11 237	1 064 3 3 021	1 062 15 7 349
1 247 6 3 703	1 245 14 2 197	1 244 7 1 233	80	1 243 0 1 110	1 241 9 1 524	1 240 2 2 674
1 426 8 4 232	1 423 13 11 082	1 422 3 6 667	90	1 420 9 2 988	1 418 15 0 023	1 417 4 9 759
1 603 11 4 761	1 601 13 7 908	1 600 0 0	100	1 598 2 4 555	1 596 4 10 551	1 594 7 5 024
1 781 14 5 290	1 779 13 4 853	1 777 12 5 333	200	1 775 11 6 728	1 773 10 9 085	1 771 10 0 249
3 563 12 10 589	3 559 10 2 708	3 555 8 10 667	300	3 551 7 1 457	3 547 5 6 069	3 543 4 0 498
5 345 11 8 870	5 339 8 2 559	5 333 5 4	400	5 327 2 8 185	5 321 0 3 104	5 314 14 0 717
7 127 9 9 84	7 119 5 7 411	7 111 1 9 333	500	7 102 14 2 913	7 094 11 0 139	7 086 8 0 897
8 909 8 2 450	8 899 3 0 264	8 893 14 2 667	600	8 878 9 8 642	8 868 5 9 178	8 858 2 1 246
10 691 6 7 74	10 679 0 5 117	10 666 10 8	700	10 654 5 4 870	10 642 0 6 208	10 629 12 1 495
12 478 5 1 030	12 458 13 9 970	12 444 7 1 333	800	12 430 0 11 098	12 415 11 3 242	12 401 6 1 744
14 255 3 6 320	14 238 11 2 823	14 222 3 6 667	900	14 205 12 5 827	14 189 6 0 277	14 173 0 1 993
16 037 1 11 610	16 013 8 7 676	16 000 0 0	1 000	15 981 8 0 555	15 963 0 9 312	15 944 10 2 242
17 819 0 4 900	17 798 6 0 528	17 777 12 5 333	2 000	17 757 3 7 283	17 736 11 6 246	17 715 4 2 401
35 638 0 9 330	35 596 12 1 057	35 555 8 10 667	3 000	35 514 7 2 598	35 473 7 0 693	35 432 8 4 983
53 457 1 2 701	53 395 2 1 535	53 333 5 4	4 000	53 271 10 9 550	53 216 2 7 039	53 148 12 7 474
71 276 1 7 601	71 193 8 2 114	71 111 1 9 333	5 000	71 028 14 5 133	70 946 14 1 886	70 865 0 9 965
89 095 2 0 601	88 991 14 2 642	88 888 14 2 667	6 000	88 766 2 0 416	88 683 9 7 732	88 581 5 0 457
106 914 2 5 401	106 799 4 3 170	106 666 10 8	7 000	106 513 5 7 699	106 420 5 2 079	106 307 9 2 948
124 738 3 10 892	124 589 10 3 699	124 444 7 1 333	8 000	124 300 9 2 938	124 157 0 8 485	124 013 13 5 439
142 552 3 8 202	142 387 0 4 227	142 222 3 6 667	9 000	142 057 12 10 206	141 893 12 3 771	141 730 1 7 931
160 371 3 8 10	160 135 6 4 753	160 000 0 0	10 000	159 315 0 5 549	159 130 7 9 118	158 946 5 10 422
178 190 4 1 002	177 983 12 6 234	177 777 12 5 333		177 572 4 0 532	177 387 3 8 464	177 162 10 0 913

POUNDS STERLING INTO RUPEES

Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.	Amount	Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 329	3 335	3 531	Far. 1	3 327	3 323	3 519
7 078	7 070	7 062	2	7 154	7 043	7 038
10 618	10 605	10 598	3	10 561	10 569	10 567
1 2 157	1 2 144	1 2 124	Pen. 1	1 2 108	1 2 092	1 2 078
2 4 315	2 4 281	2 4 248	2	2 4 216	2 4 2 83	2 4 151
3 6 470	3 6 421	3 6 374	3	3 6 324	3 6 275	3 6 227
4 8 627	4 8 562	4 8 497	4	4 8 432	4 8 367	4 8 302
5 10 782	5 10 702	5 10 621	5	5 10 640	5 10 4 9	5 10 378
7 0 84	7 0 842	7 0 745	6	7 0 648	7 0 550	7 0 454
8 3 037	8 2 982	8 2 869	7	8 2 759	8 2 642	8 2 529
9 5 255	9 5 128	9 4 963	8	9 4 863	9 4 781	9 4 605
10 7 410	10 7 294	10 7 117	9	10 6 971	10 6 826	10 6 680
11 9 567	11 6 494	11 9 241	10	11 9 079	11 8 917	11 8 756
12 11 724	12 11 641	12 11 386	11	12 11 137	12 11 009	12 10 832
14 1 880	14 1 685	14 1 490	Shdg. 1	14 1 295	14 1 01	14 0 907
1 12 3 780	1 12 3 369	1 12 2 979	2	1 12 2 890	1 12 2 292	1 12 1 814
2 10 5 641	2 10 5 051	2 10 4 469	3	2 10 3 885	2 10 3 303	2 10 2 722
3 8 7 521	3 8 6 739	3 8 5 96	4	3 8 5 130	3 8 4 404	3 8 3 629
4 6 9 401	4 6 8 428	4 6 7 418	5	4 6 4 755	4 6 3 503	4 6 2 536
5 4 11 281	5 4 10 108	5 4 8 938	6	5 4 7 770	5 4 6 606	5 4 5 413
6 3 1 161	6 2 11 793	6 2 10 4 8	7	6 2 9 085	6 2 7 706	6 2 6 361
7 1 3 041	7 1 1 478	7 1 0 11 017	8	7 0 10 361	7 0 8 807	7 0 7 258
7 15 4 922	7 15 3 164	7 15 1 407	9	7 14 11 656	7 14 9 908	7 14 8 1 5
8 13 6 502	8 13 4 847	8 13 2 889	10	8 13 0 951	8 13 11 008	8 12 9 072
9 11 8 682	9 11 6 832	9 11 4 366	11	9 11 2 246	9 11 0 110	9 10 9 979
10 9 10 567	10 9 8 218	10 9 5 876	12	10 9 3 541	10 9 1 211	10 8 10 887
11 6 0 442	11 7 9 901	11 7 7 364	13	11 7 4 886	11 7 2 312	11 6 11 794
12 6 2 332	12 6 1 311	12 5 8 855	14	12 5 6 131	12 5 3 413	12 5 0 701
13 4 4 203	13 4 1 270	13 3 10 345	15	13 3 7 426	13 3 4 514	13 3 1 608
14 2 6 088	14 2 2 955	14 1 11 824	16	14 1 8 721	14 1 5 615	14 1 2 515
15 0 7 967	15 0 4 840	15 0 1 324	17	14 15 10 016	14 15 6 718	14 15 3 433
16 14 9 843	16 14 6 325	16 14 2 814	18	16 13 11 811	16 13 7 817	16 13 4 320
16 12 11 723	16 12 8 009	16 12 4 303	19	16 12 0 606	16 11 8 917	16 11 5 237
17 11 1 604	17 10 6 894	17 10 5 793	20	17 10 1 901	17 9 10 018	17 9 6 144
35 6 3 207	35 5 7 388	35 4 11 586	1	35 4 3 803	35 3 8 037	35 3 0 289
53 1 4 611	53 0 6 034	52 15 5 374	2	52 14 5 704	52 13 6 055	52 12 6 433
70 12 6 416	70 11 2 776	70 9 11 172	3	70 8 7 605	70 7 4 073	70 6 0 577
88 7 8 011	88 6 0 47	88 4 4 966	4	88 2 9 506	88 1 2 092	87 15 6 732
106 2 9 652	106 0 10 163	105 14 10 776	5	105 12 11 408	105 11 0 110	105 9 0 696
123 13 11 226	123 11 7 857	123 9 4 552	6	123 7 1 309	123 4 10 128	123 2 7 010
141 9 0 829	141 6 5 551	141 3 10 340	7	141 1 3 210	140 13 8 147	140 12 1 155
159 4 2 435	159 1 3 245	158 14 4 188	8	158 11 5 111	158 8 6 165	158 5 7 299
176 15 4 097	176 12 0 939	176 8 9 931	9	176 5 7 013	176 2 4 183	175 15 1 443
353 14 8 074	353 8 1 876	353 1 7 862	10	352 11 2 025	352 4 8 367	351 14 2 887
530 14 0 111	530 4 2 817	529 13 5 793	20	529 0 9 038	528 7 0 550	527 13 4 330
707 13 4 147	707 0 3 766	706 8 3 72	30	705 6 4 051	704 9 4 734	703 12 5 773
884 12 8 184	883 12 4 695	882 12 1 655	40	881 11 11 038	880 11 8 917	879 11 7 216
1 061 12 0 221	1 060 8 5 634	1 059 4 11 586	50	1 063 1 6 076	1 066 14 1 101	1 065 10 8 660
1 248 11 4 258	1 237 4 6 573	1 235 13 9 517	60	1 234 7 1 088	1 233 0 5 234	1 231 9 10 103
1 416 10 8 295	1 414 0 7 12	1 412 6 7 445	70	1 412 8 1 101	1 409 2 9 488	1 407 8 11 546
1 592 10 0 332	1 590 12 8 451	1 588 15 5 379	80	1 587 2 3 114	1 585 5 1 651	1 583 8 0 990
1 769 9 4 369	1 767 8 9 390	1 765 8 3 310	90	1 763 7 10 12	1 761 7 5 835	1 759 7 2 433
3 539 2 8 737	3 535 1 6 780	3 531 0 6 621	100	3 526 15 8 25	3 522 14 11 370	3 518 14 4 866
5 318 12 1 106	5 302 10 4 170	5 298 8 9 931	200	5 290 7 6 379	5 284 6 5 505	5 278 5 7 299
7 078 5 5 478	7 070 3 1 560	7 062 1 1 241	300	7 053 15 4 505	7 045 13 11 339	7 037 9 7 932
8 847 14 9 84	8 837 11 10 951	8 827 9 4 552	400	8 817 2 2 681	8 807 5 5 174	8 797 4 0 165
10 617 8 2 212	10 605 4 8 341	10 593 1 7 56	500	10 580 15 0 758	10 568 12 11 009	10 556 11 2 593
12 387 1 6 58	12 372 13 7 31	12 358 9 11 172	600	12 344 6 10 834	12 330 4 4 844	12 316 2 5 031
14 153 10 10 94	14 140 6 3 121	14 124 2 2 482	700	14 107 14 9 010	14 091 11 10 679	14 075 9 7 464
16 926 4 3 318	16 907 15 5 511	16 889 10 5 793	800	16 871 6 7 137	16 853 3 4 514	16 835 0 9 937
17 995 13 7 687	17 675 7 9 901	17 655 2 9 103	900	17 634 14 5 263	17 614 10 10 349	17 594 8 0 330
35 391 11 3 373	35 360 15 7 602	35 310 5 6 207	1 000	35 269 12 10 526	35 229 5 8 897	35 189 0 0 660
53 087 8 11 040	53 026 7 5 703	52 985 8 3 310	2 000	52 904 11 3 789	52 844 0 4 844	52 783 8 0 990
70 783 6 6 747	70 701 15 3 504	70 620 11 0 414	3 000	70 539 9 9 052	70 468 11 5 096	70 378 0 1 319
88 479 4 2 433	88 377 7 1 605	88 275 13 9 517	4 000	88 174 8 2 315	88 073 6 3 743	87 972 8 1 649
106 175 1 10 126	106 052 14 11 406	105 931 0 6 621	5 000	105 809 6 7 577	105 688 1 2 092	105 567 0 1 979
123 870 15 5 806	123 728 8 9 307	123 586 3 3 724	6 000	123 444 5 0 840	123 302 12 0 440	123 161 8 2 308
141 566 13 1 493	141 403 14 7 208	141 241 6 0 828	7 000	141 079 3 6 103	140 917 6 10 759	140 756 0 2 639
159 282 10 9 180	159 079 6 5 109	158 896 8 9 931	8 000	158 714 11 1 366	158 532 1 9 138	158 350 8 2 969
176 968 8 4 886	176 754 14 3 011	176 551 11 7 038	9 000	176 319 0 4 629	176 146 12 7 486	175 945 0 3 298

POUNDS STERLING INTO RUPEES.

Rs. $1\frac{1}{2}$ d.	Rs. $1\frac{1}{4}$ d.	Rs. $1\frac{1}{8}$ d.	Amount.	Rs. $1\frac{1}{2}$ d.	Rs. $1\frac{1}{4}$ d.	Rs. $1\frac{1}{8}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 515	3 511	3 507	Far. 1	3 503	3 499	3 495
7 030	7 022	7 014	2	7 006	6 998	6 990
10 545	10 538	10 521	3	10 509	10 497	10 485
1 2 059	1 2 043	1 2 027	Pen. 1	1 2 011	1 1 995	1 1 980
2 4 119	2 4 087	2 4 065	2	2 4 023	2 3 991	2 3 959
3 6 178	3 6 130	3 6 084	3	3 6 034	3 5 986	3 5 939
4 8 238	4 8 174	4 8 110	4	4 8 046	4 7 982	4 7 913
5 10 297	5 10 217	5 10 137	5	5 10 057	5 9 977	5 9 928
7 0 357	7 0 261	7 0 164	6	7 0 068	6 11 073	6 11 077
8 2 416	8 2 304	8 2 192	7	8 2 080	8 1 968	8 1 937
9 4 476	9 4 347	9 4 219	8	9 4 091	9 3 984	9 3 938
10 6 535	10 6 391	10 6 247	9	10 6 103	10 5 959	10 5 816
11 8 595	11 8 434	11 8 274	10	11 8 114	11 7 984	11 7 795
12 10 654	12 10 478	12 10 301	11	12 10 125	12 9 950	12 9 775
14 0 7 4	14 0 5 21	14 0 3 39	Shilg. 1	14 0 1 37	13 11 945	13 11 754
1 12 1 428	1 12 1 042	1 12 0 653	2	1 12 0 253	1 11 11 891	1 11 11 509
2 10 2 142	2 10 1 563	2 10 0 986	3	2 10 0 410	2 9 11 836	2 9 11 263
3 8 2 8 6	3 8 2 085	3 8 1 315	4	3 8 0 547	3 7 11 781	3 7 11 017
4 6 3 570	4 6 2 606	4 6 1 641	5	4 6 0 684	4 5 11 727	4 5 10 771
5 4 4 284	5 4 3 127	5 4 1 973	6	5 4 0 821	5 3 11 673	5 3 10 528
6 2 4 998	6 2 3 648	6 2 2 311	7	6 2 0 958	6 1 11 617	6 1 10 280
7 0 5 712	7 0 4 159	7 0 2 630	8	7 0 1 095	6 15 11 563	6 15 10 084
7 14 6 426	7 14 4 690	7 14 2 959	9	7 14 1 231	7 13 11 508	7 13 9 788
8 12 7 144	8 12 5 211	8 12 3 288	10	8 12 1 388	8 11 11 453	8 11 9 648
9 10 7 854	9 10 5 738	9 10 3 616	11	9 10 1 505	9 9 11 399	9 9 9 297
10 8 8 568	10 8 6 254	10 8 3 948	12	10 8 1 642	10 7 11 344	10 7 9 051
11 6 9 281	11 6 6 777	11 6 4 274	13	11 6 1 779	11 5 11 289	11 5 8 805
12 4 9 995	12 4 7 286	12 4 4 603	14	12 4 1 916	12 3 11 235	12 3 8 460
13 2 10 709	13 2 7 817	13 2 4 932	15	13 2 2 052	13 1 11 180	13 1 8 244
14 0 11 423	14 0 8 338	14 0 5 260	16	14 0 2 189	13 15 11 125	13 15 8 063
14 15 0 137	14 14 8 859	14 14 5 589	17	14 14 2 326	14 13 11 071	14 13 7 623
15 13 0 851	15 12 9 381	15 12 5 918	18	15 12 2 463	15 11 11 016	15 11 7 677
16 11 1 565	16 10 9 902	16 10 6 247	19	16 10 2 600	16 9 10 961	16 9 7 381
17 9 2 279	17 8 10 423	17 8 6 576	2	17 8 2 737	17 7 10 907	17 7 7 085
35 2 4 558	35 1 8 844	35 1 1 151	1	35 0 5 473	34 15 8 813	34 15 2 171
52 11 6 838	52 10 7 269	52 9 7 726	2	52 8 8 210	52 7 8 720	52 6 8 580
70 4 9 117	70 3 5 691	70 2 8 301	3	70 0 10 946	69 15 7 626	69 14 4 341
87 13 11 396	87 12 4 114	87 10 8 877	4	87 9 1 683	87 7 6 538	87 5 11 427
105 7 1 675	105 5 2 637	105 3 3 454	5	105 1 4 420	104 15 5 440	104 13 6 512
123 0 3 54	122 14 0 987	122 11 10 027	6	122 9 7 158	122 7 4 346	122 5 1 597
140 9 6 233	140 6 11 383	140 4 4 603	7	140 1 9 893	139 15 3 239	139 12 8 033
158 2 8 513	157 15 9 806	157 12 11 178	8	157 10 0 629	157 7 2 159	157 4 3 708
175 11 10 792	175 8 8 229	175 5 5 753	9	175 2 3 365	174 15 1 066	174 11 10 853
351 7 9 584	351 1 4 457	350 10 11 5 7	10	350 4 6 732	349 14 2 132	349 7 9 707
527 3 8 375	526 10 0 696	526 0 5 230	20	525 6 10 093	524 13 3 198	524 3 8 580
702 15 7 187	702 2 8 914	701 5 11 014	30	700 9 1 484	699 12 4 264	698 15 7 413
878 11 5 959	877 11 5 143	876 11 4 767	40	875 11 4 380	874 11 5 330	873 11 6 268
1,054 7 4 751	1,053 4 1 871	1,052 0 10 5 1	50	1,050 13 3 198	1,049 10 6 306	1,048 7 5 120
1,230 3 3 542	1,228 12 9 800	1,227 6 4 274	60	1,225 15 11 562	1,224 9 7 492	1,223 3 3 973
1,405 15 2 334	1,404 5 5 829	1,402 11 10 027	70	1,401 2 2 9 25	1,399 8 8 526	1,397 15 2 348
1,581 11 1 126	1,579 14 2 057	1,578 1 2 781	80	1,576 4 6 294	1,574 7 9 599	1,573 11 1 879
1,757 6 11 918	1,755 6 10 286	1,753 6 9 534	90	1,751 6 9 660	1,749 6 10 661	1,747 7 0 582
3,514 13 11 835	3,510 13 8 571	3,508 13 7 063	100	3,502 13 7 32 2	3,498 13 9 321	3,494 14 1 065
5,272 4 11 753	5,266 4 6 357	5,260 4 4 80	200	5,254 4 4 981	5,248 4 7 982	5,242 5 1 597
7,029 11 11 670	7,021 11 6 148	7,013 11 2 137	300	7,006 11 2 641	6,997 11 6 642	6,989 12 2 130
8,787 2 11 588	8,777 2 3 429	8,767 11 1 671	400	8,759 2 0 301	8,747 2 5 303	8,737 3 2 652
10,544 9 11 506	10,532 9 7 174	10,520 8 9 205	500	10,508 8 9 961	10,496 9 3 964	10,484 10 3 195
12,3 3 0 11 423	12,288 0 0	12,278 15 6 740	600	12,259 15 7 621	12,246 0 9 624	12,232 1 3 727
14,059 7 11 341	14,043 6 10 286	14,027 6 4 274	700	14,011 6 5 282	13,995 7 1 255	13,979 8 4 269
15,816 11 11 259	15,798 13 8 571	15,780 13 1 808	800	15,762 13 2 942	15,744 13 11 945	15,726 15 4 792
17,574 5 11 176	17,554 4 8 857	17,534 3 11 342	900	17,514 4 0 603	17,494 4 10 608	17,474 6 5 324
35,148 11 10 352	35,108 9 7 714	35,059 7 10 685	1,000	35,028 8 1 204	34,988 9 9 212	34,943 12 10 618
52,723 1 9 524	52,662 13 8 571	52,602 11 10 027	2,000	52,542 12 1 806	52,482 14 7 818	52,423 3 3 973
70,297 7 8 735	70,217 2 3 429	70,136 15 9 370	3,000	70,057 0 2 408	69,977 3 6 424	69,897 9 9 297
87,871 13 7 681	87,771 6 10 38 2	87,671 3 8 712	4,000	87,571 4 3 010	87,471 8 5 030	87,372 0 2 631
1,05,446 3 7 057	1,05,323 11 5 143	1,05,205 7 8 055	5,000	1,05,085 8 3 814	1,04,965 13 3 636	1,04,846 6 7 945
1,23,020 9 6 233	1,22,890 0 0	1,22,769 11 7 397	6,000	1,22,539 12 4 214	1,22,460 2 2 241	1,22,380 13 1 270
1,40,544 15 5 410	1,40,434 4 6 852	1,40,273 15 6 740	7,000	1,40,114 0 4 518	1,39,954 7 0 847	1,39,795 3 6 594
1,58,169 5 4 566	1,57,983 9 7 174	1,57,808 3 6 082	8,000	1,57,628 4 5 418	1,57,443 11 11 453	1,57,269 9 11 918
1,75,749 11 8 762	1,75,542 13 8 571	1,75,342 7 5 425	9,000	1,75,142 8 6 021	1,74,943 0 10 059	1,74,744 0 5 242
			10,000			

POUNDS STERLING INTO RUPEES

Rs. 1 ¹ / ₄ d.	Rs. 1 ¹ / ₂ d.	Rs. 1 ³ / ₄ d.	Amount	Rs. 1 ¹ / ₂ d.	Rs. 1 ¹ / ₂ d.	Rs. 1 ³ / ₄ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 491	3 487	3 483	Far. 1	3 479	3 475	3 471
6 98	6 97	6 96	2	6 958	6 950	6 942
10 473	10 461	10 448	3	10 437	10 426	10 414
1 1964	1 1948	1 193	Pen. 1	1 1916	1 1906	1 18 5
2 3847	2 3886	2 3884	2	2 3834	2 3801	2 3789
3 5891	3 5843	3 5790	3	3 5749	3 5701	3 5654
4 7884	4 7791	4 7728	4	4 7665	4 7602	4 7549
5 9818	5 9733	5 9666	5	5 9581	5 9504	5 9424
6 11782	6 11687	6 11592	6	6 11497	6 11403	6 11308
8 1745	8 1630	8 1521	7	8 1411	8 1301	8 1193
9 3701	9 3582	9 3466	8	9 3380	9 3204	9 3078
10 5673	10 5530	10 5388	9	10 5246	10 5104	10 4963
11 7686	11 7478	11 7220	10	11 7162	11 7000	11 6847
12 9600	12 9426	12 9252	11	12 9078	12 8915	12 8732
13 11564	13 11378	13 11184	Shilg. 1	13 10994	13 10805	13 10617
1 11 11127	1 11 10747	1 11 10367	2	1 11 9986	1 11 9811	1 11 9634
2 9 10691	2 9 10120	2 9 9551	3	2 9 9398	2 9 9216	2 9 9031
3 7 10251	3 7 9494	3 7 8785	4	3 7 7977	3 7 7724	3 7 7468
4 5 9818	4 5 8867	4 5 7918	5	4 5 6974	4 5 6021	4 5 5085
5 3 9382	5 3 8241	5 3 7102	6	5 3 5966	5 3 4831	5 3 3702
6 1 8945	6 1 7614	6 1 6288	7	6 1 4960	6 1 3638	6 1 2319
6 16 8609	6 16 6987	6 15 5469	8	6 15 9355	6 15 2444	6 15 0936
7 13 8078	7 13 6361	7 13 4652	9	7 13 2949	7 13 1249	7 12 11553
8 11 7636	8 11 5784	8 11 3847	10	8 11 1842	8 11 0054	8 10 10170
9 9 7200	9 9 5104	9 9 3020	11	9 9 0980	9 8 10800	9 8 8786
10 7 6764	10 7 448	10 7 2204	12	10 6 11932	10 6 9065	10 6 7403
11 5 6327	11 5 3856	11 5 1386	13	11 4 10226	11 4 8471	11 4 6020
12 3 5891	12 3 3236	12 3 0571	14	12 2 9921	12 2 7270	12 2 4637
13 1 5454	13 1 2600	13 0 1177	15	13 0 8916	13 0 6081	13 0 3254
13 15 501	13 15 1975	13 14 10939	16	13 14 7906	13 14 4887	13 14 1871
14 13 4582	14 13 1345	14 12 10122	17	14 12 6904	14 12 3692	14 12 0488
15 11 4145	15 11 0722	15 10 9306	18	15 10 5895	15 10 2498	15 9 11153
16 9 3709	16 9 0095	16 8 8490	19	16 8 4892	16 8 1303	16 7 9742
17 7 3273	17 6 11469	17 6 7673	20	17 6 3887	17 6 0109	17 5 8339
34 14 6544	34 13 10938	34 13 834	21	34 12 7773	34 12 0217	34 11 4678
52 5 98 5	52 4 10406	52 3 1102	22	52 2 11660	52 2 0326	52 1 1017
69 13 1091	69 11 9376	69 10 6694	23	69 9 3547	69 8 0424	69 6 9356
87 4 4854	87 2 9844	87 1 2387	24	86 15 7434	86 14 0540	86 12 565
104 11 7031	104 9 8813	104 7 7004	25	104 5 11320	104 4 0552	104 2 2034
122 2 10909	122 0 8228	121 14 5714	26	121 12 3207	121 10 0760	121 7 10373
139 10 2182	139 7 775	139 5 1388	27	139 2 7094	139 0 3668	138 13 6712
157 1 5455	156 14 7219	156 11 9061	28	156 8 10930	156 6 0971	156 3 3051
174 8 8727	174 5 6638	174 2 4737	29	173 15 2867	173 12 1086	173 8 11390
349 1 5466	348 11 1376	348 9 4866	30	347 14 5735	347 8 2172	347 11 10780
523 10 2181	523 0 8004	522 7 2204	31	521 13 8028	521 4 3255	520 10 10169
698 2 10009	697 6 2751	696 9 6939	32	695 12 11470	695 0 4344	694 8 9569
872 11 7836	871 11 9438	870 11 11671	33	869 12 2337	868 12 5431	867 12 8949
1047 4 4864	1045 1 4127	1044 14 4408	34	1043 11 5200	1042 8 6516	1041 5 8339
1221 13 109	1220 6 10515	1219 0 9143	35	1217 10 8774	1216 4 7602	1214 14 7729
1596 5 9818	1594 12 5508	1593 8 1876	36	1591 9 10941	1590 0 868	1588 7 7119
1870 14 6548	1869 2 0191	1867 5 6612	37	1865 9 1807	1863 12 9774	1862 0 6598
1745 7 3273	1743 7 6879	1741 7 11347	38	1739 8 4673	1737 8 10860	1735 9 5898
3490 14 6544	3486 15 1767	3482 15 10694	39	3479 0 9350	3475 1 979	3471 2 11797
524 5 9818	5230 6 8691	5224 7 10041	40	5218 9 2025	5212 10 8799	5206 12 5695
6981 13 1091	6973 14 3514	6965 15 3388	41	6958 1 6701	6950 3 7430	6942 5 11693
8727 4 4261	8717 5 10393	8707 7 873	42	8697 9 11375	8687 12 6299	8677 15 5492
10472 11 7686	10460 13 5271	10448 15 8064	43	10437 2 4050	10425 5 5158	10413 8 11390
12218 2 10909	12204 5 0160	12190 7 7420	44	12176 10 8725	12162 14 4018	12149 2 5888
13963 10 2182	13947 12 7028	13931 15 6776	45	13916 3 1400	13900 7 2878	13884 11 11186
15709 1 5455	15691 4 1807	15673 7 6122	46	15655 11 6075	15638 0 1728	15620 5 5085
17454 8 8727	17434 11 8735	17414 15 5469	47	17395 3 10750	17375 9 0597	17355 14 10983
34909 1 5455	34869 7 6571	34829 14 10985	48	34790 7 9499	34751 2 1155	34711 13 9066
52363 10 2182	52304 3 2866	52244 14 4408	49	52185 11 8245	52126 11 1792	52067 12 8949
69813 2 10909	69733 14 11141	69653 13 9878	50	69530 15 6939	69503 4 2389	69423 11 7932
87272 11 7686	87173 10 7927	87074 13 3347	51	86976 3 5749	86877 13 2966	86779 10 6915
104727 4 4261	104608 6 4713	104489 12 8813	52	104371 7 4498	104253 6 3584	104135 9 6898
1221813 1091	122043 2 1498	121901 12 2286	53	121766 11 3218	121628 15 418	121491 8 4881
139636 5 9818	139477 13 10283	139319 11 7756	54	139161 15 1098	139004 8 4778	138847 7 2884
1570914 6544	156912 9 7069	156734 11 1224	55	156557 3 0747	156380 1 5376	156103 6 2847
18709 7 3273	18691 7 3855	18673 10 6094	56	186952 6 11497	186775 5 0781	186599 5 1831

POUNDS STERLING INTO RUPEES.

Rs. 1 ² / ₂ d.	Rs. 1 ⁵ / ₄ d.	Rs. 1 ¹ / ₂ d.	Amount.	Rs. 1 ¹ / ₄ d.	Rs. 1 ³ / ₂ d.	Rs. 1 ⁹ / ₄ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 467	3 453	3 453	Far. 1	3 456	3 452	3 448
6 955	6 927	6 919	2	6 911	6 903	6 896
10 402	10 390	10 378	3	10 367	10 355	10 343
1 1 869	1 1 853	1 1 838	Pen. 1	1 1 822	1 1 807	1 1 791
2 3 738	2 3 707	2 3 678	2	2 3 645	2 3 613	2 3 582
3 5 607	3 5 580	3 5 514	3	3 5 467	3 5 420	3 5 374
4 7 476	4 7 414	4 7 351	4	4 7 299	4 7 227	4 7 165
5 9 345	5 9 267	5 9 189	5	5 9 111	5 9 034	5 8 956
6 11 214	6 11 121	6 11 027	6	6 10 934	6 10 840	6 10 747
8 1 084	8 0 974	8 0 855	7	8 0 756	8 0 647	8 0 539
9 2 953	9 2 828	9 2 703	8	9 2 573	9 2 454	9 2 330
10 4 822	10 4 681	10 4 541	9	10 4 401	10 4 261	10 4 121
11 6 691	11 6 534	11 6 378	10	11 6 223	11 6 072	11 5 912
12 8 560	12 8 388	12 8 216	11	12 8 045	12 7 874	12 7 704
13 10 429	13 10 241	13 10 054	Shilg. 1	13 9 867	13 9 681	13 9 495
11 1 858	11 1 843	11 1 8108	2	11 1 735	11 1 7362	11 1 6990
2 9 7267	2 9 6724	2 9 6182	3	2 9 5602	2 9 5043	2 9 4485
3 7 5716	3 7 4965	3 7 4216	4	3 7 3469	3 7 2724	3 7 1980
4 5 4144	4 5 3206	4 5 2270	5	4 5 1386	4 5 0404	4 4 9425
5 3 2573	5 3 1448	5 3 0324	6	5 2 11204	5 2 10085	5 2 8970
6 1 1004	6 0 11689	6 0 10378	7	6 0 9071	6 0 7766	6 0 6465
6 14 11431	6 14 9930	6 14 8432	8	6 14 6988	6 14 5447	6 14 3966
7 12 9860	7 12 8171	7 12 6456	9	7 12 4805	7 12 3128	7 12 1455
8 10 8289	8 10 6413	8 10 4541	10	8 10 2673	8 10 0609	8 9 10949
9 8 6718	9 8 4654	9 8 2593	11	9 8 0540	9 7 10490	9 7 8444
10 6 5147	10 6 2895	10 6 0649	12	10 6 10407	10 5 8171	10 5 5389
11 4 3576	11 4 1136	11 3 10708	13	11 3 8274	11 3 5852	11 3 3434
12 2 2005	12 1 11378	12 1 8757	14	12 1 6142	12 1 3533	12 1 0929
13 0 0438	12 15 9619	12 15 6811	15	12 15 4009	12 15 1213	12 14 10424
13 13 10802	13 13 7860	13 13 4865	16	13 13 1876	13 13 10894	13 13 7919
14 11 9291	14 11 6101	14 11 2919	17	14 10 11744	14 10 8576	14 10 5414
15 9 7720	15 9 4343	15 9 0973	18	15 8 9611	15 8 6256	15 8 2909
16 7 6149	16 7 2584	16 6 11027	19	16 6 7473	16 6 3937	16 6 0494
17 5 4578	17 5 0825	17 4 9081	2	17 4 5345	17 4 1618	17 3 9899
34 10 9156	34 10 1651	34 9 6182	3	34 8 10691	34 8 3236	34 7 7798
52 0 1784	51 15 2478	51 14 3243	4	51 13 4036	51 12 4854	51 11 5697
69 5 6312	69 4 3301	69 3 0324	5	69 1 9381	69 0 6472	68 15 3496
86 10 10859	86 9 4128	86 7 9405	6	86 6 2727	86 4 8090	86 3 1455
104 0 3467	103 14 4952	103 12 6486	7	103 10 8072	103 8 9708	103 6 11934
121 5 8045	121 3 5777	121 1 3568	8	120 15 1417	120 12 1326	120 10 9293
138 11 0623	138 8 6602	138 6 0649	9	138 3 6763	138 1 0644	137 14 7112
156 0 5301	156 12 7427	155 10 9730	10	155 8 0108	155 5 2562	155 2 5091
173 5 9779	173 2 8253	172 15 6811	10	172 12 5453	172 9 4180	172 6 2990
346 11 7558	346 5 4535	345 15 1622	20	345 8 1007	345 2 3860	344 12 5900
520 1 5336	519 8 0758	518 14 8432	30	518 5 4360	517 12 0539	517 2 8970
693 7 3115	692 10 9010	691 14 3243	40	691 1 9813	690 5 4719	689 8 11909
866 13 089	865 13 5263	864 13 1004	50	863 14 3267	861 14 889	861 15 2949
1040 2 10673	1039 0 1515	1037 13 4805	60	1036 10 8720	1035 8 1679	1034 5 5939
1213 8 8451	1212 2 9788	1210 12 11076	70	1209 7 2173	1208 1 5255	1206 11 8929
1386 14 6230	1385 5 6020	1383 12 6486	80	1382 3 7627	1380 10 9438	1379 11 1919
1560 4 4009	1558 8 2273	1556 12 1297	90	1555 0 1020	1553 4 1618	1551 8 2909
1733 10 1788	1731 10 10285	1729 11 8105	100	1727 12 6533	1725 13 5798	1723 14 5599
3467 4 3578	3463 5 9051	3459 7 4216	200	3455 9 1058	3451 10 11896	3447 12 11738
5200 14 5263	5195 0 7576	5189 3 0324	300	5183 5 7600	5177 8 5323	5171 11 5637
6934 8 7151	6926 11 6101	6918 14 843	400	6911 2 2134	6903 5 11191	6895 9 11596
8605 2 8939	8658 6 4627	8648 10 4511	500	8638 14 8656	8629 3 4989	8619 8 5495
10401 12 10727	10390 1 3152	10378 6 0649	600	10 66 11 3139	10355 0 10787	10343 6 11391
12135 7 0515	12121 12 1673	12108 1 8757	700	12 094 7 9732	12 080 14 4584	12 067 5 5293
13869 1 2304	13853 7 0203	13837 13 4865	800	13822 4 4285	13806 11 10382	13791 3 11192
15603 11 4091	15555 1 10738	15567 9 0973	900	15550 10 7999	15532 9 4180	15515 2 5091
17336 5 8878	17316 13 9254	17297 4 9081	1,000	17277 13 5332	17258 6 9978	17239 0 10930
34472 10 11756	34433 9 6507	34394 9 6182	2,000	34355 10 10644	34316 13 7956	34278 1 99 0
52009 0 5634	51950 6 3761	51891 14 3243	3,000	51833 8 9395	51775 4 5823	51717 2 8970
69315 5 11512	69267 3 1015	69189 3 0324	4,000	69111 5 9327	69033 11 3210	68956 3 7960
86181 11 5391	86583 15 10268	86466 7 9405	5,000	86389 8 2559	86292 2 1888	86195 4 6949
104015 0 11269	103901 12 7532	103783 12 6486	6,000	103667 0 7991	103450 8 11865	103234 5 5939
121354 6 5147	121217 9 4776	121081 1 3568	7,000	120944 14 1343	120808 15 9813	120673 6 4929
138690 11 11053	138534 6 2029	138378 6 0649	8,000	138222 11 6655	138067 6 7820	137912 7 3919
156027 1 4903	155851 2 11283	155670 10 9730	9,000	155500 8 11996	155325 13 7793	155151 8 2909
173363 6 10781	173167 15 8631	172972 15 6811	10,000	172778 6 5318	172584 4 3773	172390 9 1899

POUNDS STERLING INTO RUPEES

Rs. 1/4 d.	Rs. 1/2 d.	Rs. 1/4 d.	Amount	Rs. 1/2 d.	Rs. 2 d.	Rs. 2 1/4 d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 444	3 440	2 436	Far. 1	3 433	3 429	3 425
6 688	6 68	6 67	2	6 65	6 657	6 649
10 332	10 320	10 308	3	10 297	10 286	10 274
1 1 776	1 1 760	1 1 746	Pen. 1	1 1 730	1 1 714	1 1 699
2 3 552	2 3 521	2 3 491	2	2 3 459	2 3 429	2 3 398
3 5 327	3 5 281	3 5 235	3	3 5 189	3 5 143	3 5 097
4 7 103	4 7 041	4 6 960	4	4 6 915	4 6 857	4 6 796
5 8 879	5 8 802	5 8 721	5	5 8 643	5 8 571	5 8 495
6 10 655	6 10 562	6 10 470	6	6 10 378	6 10 285	6 10 194
7 12 430	7 12 323	7 12 215	7	7 12 107	7 12 0	7 11 593
8 14 206	8 14 083	8 13 960	8	8 13 837	8 13 714	8 13 592
9 15 984	9 15 848	9 15 705	9	9 15 576	9 15 429	9 15 291
10 17 758	10 17 604	10 17 440	10	10 17 296	10 17 143	10 16 990
11 19 532	11 19 364	11 19 194	11	11 19 0	11 18 857	11 18 704
12 21 306	12 21 124	12 20 946	Shilg. 1	12 20 755	12 20 571	12 20 388
1 11 611	1 11 6249	1 11 5878	2	1 11 5511	1 11 5143	1 11 4776
2 9 382	2 9 3378	2 9 2819	3	2 9 2466	2 9 2174	2 9 1864
3 7 125	3 7 0497	3 6 9758	4	3 6 9111	3 6 8788	3 6 8452
4 4 10447	4 4 9622	4 4 8695	5	4 4 7777	4 4 6857	4 4 5940
5 2 787	5 2 6746	5 2 5638	6	5 2 4532	5 2 3429	5 2 2328
6 0 5166	6 0 3870	6 0 2577	7	6 0 1287	6 0 0	5 15 10716
7 14 2475	7 14 0994	7 13 9517	8	7 13 8042	7 13 6571	7 13 5104
8 11 11755	8 11 0119	8 10 8656	9	8 10 7198	8 10 5743	8 10 4291
9 9 9094	9 9 7243	9 9 5396	10	9 9 3953	9 9 2504	9 9 1050
10 7 6404	10 7 4387	10 7 2380	11	10 7 0908	10 6 9459	10 6 8010
11 5 3713	11 5 1492	11 4 9276	12	11 4 9064	11 4 7615	11 4 6166
12 3 1022	12 2 10616	12 2 8215	13	12 2 5819	12 2 4370	12 2 2921
13 0 10332	13 0 7740	13 0 5154	14	13 0 2574	13 0 0	12 15 9381
14 7 641	14 7 4865	14 7 2094	15	14 7 1330	14 6 9881	14 6 8432
15 12 4951	15 12 1989	15 11 1084	16	15 11 8585	15 11 7136	15 11 5687
16 10 2260	16 9 11113	16 8 9793	17	16 8 4840	16 8 3391	16 8 1942
17 7 11570	17 7 8237	17 7 4918	18	17 7 1595	17 6 10286	17 5 9587
18 5 8379	18 5 5382	18 5 1834	19	18 4 10351	18 3 9502	18 3 8053
19 3 6188	19 3 2486	19 2 10792	20	19 2 7106	19 2 5657	19 2 4208
20 1 3787	20 1 4972	20 1 1584	21	20 1 2212	20 1 763	20 1 3184
21 10 5565	21 9 7458	21 8 8370	22	21 7 9318	21 6 10286	21 5 11278
22 8 1073	22 8 1944	22 7 1655	23	22 7 1655	22 6 11714	22 5 11376
23 6 1642	23 6 0430	23 5 5960	24	23 5 11581	23 4 5143	23 3 9196
24 3 1130	24 3 2915	24 2 4754	25	24 2 6337	24 1 8571	24 0 10556
25 0 7318	25 0 5402	25 0 3544	26	25 0 2743	25 0 0	24 15 10314
26 12 1507	26 12 7888	26 12 3386	27	26 12 8849	26 12 3429	26 11 10074
27 15 7696	27 15 10374	27 14 1128	28	27 14 3955	27 13 6587	27 12 9138
28 12 1883	28 12 086	28 11 1919	29	28 11 1061	28 10 286	28 9 5929
29 9 3737	29 9 1720	29 8 11839	30	29 8 10123	29 7 8571	29 6 6184
30 6 5650	30 6 2539	30 5 11755	31	30 5 139184	30 4 6857	30 3 4776
31 3 7534	31 3 3446	31 2 1678	32	31 2 8246	31 1 5143	31 0 2366
32 0 9417	32 0 4300	32 0 11547	33	32 0 11581	32 0 3429	32 0 1960
33 103 1130	33 102 5180	33 101 517	34	33 101 6339	33 100 8 9 1,14	33 99 6 9 5,12
34 1206 6 1184	34 1204 6 020	34 1202 10 1148	35	34 1201 5 5430	34 1200 0	34 1198 10 7144
35 1377 9 3067	35 1376 6 880	35 1374 7 1135	36	35 1372 5 4492	35 1371 6 10286	35 1369 14 4736
36 1549 12 4951	36 1548 0 7740	36 1546 4 1127	37	36 1544 9 3553	36 1543 8 571	36 1541 2 2328
37 1721 15 6334	37 1720 0 860	37 1718 1 11195	38	37 1716 3 2615	37 1714 4 6857	37 1712 5 11290
38 3443 15 1068	38 3440 1 5200	38 3436 3 10389	39	38 3432 6 5229	38 3429 9 1714	38 3424 11 11839
39 5165 14 850	39 5160 2 1801	39 5154 5 5584	40	39 5148 9 7814	39 5142 13 8571	39 5137 1 11759
40 6887 14 338	40 6880 210 401	40 6872 7 877	41	40 6864 12 10458	40 6857 2 3429	40 6849 7 11679
41 8609 13 1017	41 8600 3 7001	41 8590 9 7973	42	41 8581 0 1073	41 8571 6 10256	41 8561 13 11599
42 10413 13 5004	42 10400 4 3601	42 10381 1 7168	43	42 10373 3 687	42 10365 11 5143	42 10357 3 11518
43 12163 12 1183	43 12140 5 020	43 12120 6 13632	44	43 12103 6 6302	43 12100 0	43 12092 9 11438
44 13775 12 6673	44 13760 5 8802	44 13744 15 5557	45	44 13729 9 8916	44 13714 4 6857	44 13698 15 11358
45 15497 12 1507	45 15480 6 5402	45 15463 1 4752	46	45 15445 12 11581	45 15438 9 1714	45 15411 5 11273
46 17219 11 8311	46 17200 7 2002	46 17181 3 3946	47	46 17162 0 2145	46 17142 13 8571	46 17123 11 11197
47 34439 7 4639	47 34400 14 4094	47 34362 6 7893	48	47 34324 0 4291	47 34285 11 5143	47 34247 7 10389
48 51659 3 1022	48 51601 5 6007	48 51543 9 11834	49	48 51486 0 6436	48 51428 9 1714	48 51371 3 9592
49 6878 14 9363	49 68701 12 8009	49 68624 13 738	50	49 68564 0 8581	49 68507 6 10256	49 68449 5 8789
50 86098 10 5701	50 86002 3 10111	50 85906 0 7731	51	50 85830 0 10726	50 85714 4 6857	50 85618 11 7957
51 10318 6 204	51 103202 11 013	51 103057 3 11678	52	51 102972 1 0722	51 102857 2 3429	51 102742 7 7184
52 20438 11 0386	52 20403 2 2016	52 20368 7 3624	53	52 20134 1 3017	52 20100 0	52 19966 3 6381
53 37713 6 726	53 37603 9 4018	53 37449 10 7370	54	53 37295 1 5162	53 37142 13 8571	53 36999 15 5579
54 54977 9 3067	54 54904 0 6020	54 54830 13 11517	55	54 54658 1 7307	54 54505 11 5143	54 54351 11 4773
55 72197 4 1106	55 72104 7 8022	55 72012 1 3463	56	55 71980 1 9453	55 71923 9 1714	55 71837 7 3943

POUNDS STERLING INTO RUPEES.

Rs. 2 $\frac{1}{2}$ d.	Rs. 2 $\frac{1}{4}$ d.	Rs. 2 $\frac{1}{8}$ d.	Amount.	Rs. 2 $\frac{3}{4}$ d.	Rs. 2 $\frac{3}{2}$ d.	Rs. 2 $\frac{3}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 421	3 417	3 413	Far. 1	3 410	3 408	3 402
6 842	6 834	6 827	2	6 819	6 811	6 804
10 263	10 251	10 240	3	10 229	10 217	10 206
1 1 694	1 1 689	1 1 653	Pen. 1	1 1 638	1 1 623	1 1 608
2 3 387	2 3 337	2 3 307	2	2 3 278	2 3 246	2 3 216
3 5 051	3 5 006	3 4 960	3	3 4 915	3 4 869	3 4 824
4 6 735	4 6 674	4 6 613	4	4 6 563	4 6 492	4 6 433
5 8 419	5 8 348	5 8 287	5	5 8 191	5 8 115	5 8 040
6 10 102	6 10 011	6 9 920	6	6 9 839	6 9 738	6 9 643
7 11 726	7 11 380	7 11 573	7	7 11 461	7 11 361	7 11 256
8 13 470	8 13 138	8 12 827	8	8 12 915	8 12 815	8 12 710
9 15 154	9 15 017	9 14 880	9	9 14 745	9 14 645	9 14 540
10 16 837	10 16 685	10 16 533	10	10 16 382	10 16 282	10 16 177
11 18 521	11 18 354	11 18 167	11	11 18 020	11 17 920	11 17 815
12 20 205	12 20 022	12 19 835	Shilg. 1	12 19 658	12 19 558	12 19 453
13 21 889	13 21 692	13 21 505	2	13 21 371	13 21 271	13 21 166
14 23 573	14 23 362	14 23 175	3	14 22 984	14 22 884	14 22 779
15 25 257	15 25 039	15 24 852	4	15 24 597	15 24 497	15 24 392
16 26 941	16 26 707	16 26 520	5	16 26 210	16 26 110	16 26 005
17 28 625	17 28 376	17 28 189	6	17 27 823	17 27 723	17 27 618
18 30 309	18 30 050	18 29 863	7	18 29 436	18 29 336	18 29 231
19 31 993	19 31 724	19 31 537	8	19 31 049	19 30 949	19 30 844
20 33 677	20 33 403	20 33 216	9	20 32 662	20 32 562	20 32 457
21 35 361	21 35 082	21 34 895	10	21 34 275	21 34 175	21 34 070
22 37 045	22 36 761	22 36 574	11	22 35 889	22 35 789	22 35 684
23 38 729	23 38 440	23 38 253	12	23 37 573	23 37 473	23 37 368
24 40 413	24 40 120	24 39 933	13	24 39 186	24 39 086	24 38 981
25 42 097	25 41 800	25 41 613	14	25 40 800	25 40 700	25 40 595
26 43 781	26 43 484	26 43 297	15	26 42 413	26 42 313	26 42 208
27 45 465	27 45 168	27 44 981	16	27 44 027	27 43 927	27 43 822
28 47 149	28 46 852	28 46 665	17	28 45 641	28 45 541	28 45 436
29 48 833	29 48 536	29 48 349	18	29 47 254	29 47 154	29 47 049
30 50 517	30 50 220	30 50 033	19	30 48 868	30 48 768	30 48 663
31 52 201	31 51 904	31 51 717	20	31 50 482	31 50 382	31 50 277
32 53 885	32 53 588	32 53 401	21	32 52 096	32 51 996	32 51 891
33 55 569	33 55 272	33 55 085	22	33 53 710	33 53 610	33 53 505
34 57 253	34 56 956	34 56 769	23	34 55 324	34 55 224	34 55 119
35 58 937	35 58 640	35 58 453	24	35 56 938	35 56 838	35 56 733
36 60 621	36 60 324	36 60 137	25	36 58 552	36 58 452	36 58 347
37 62 305	37 62 008	37 61 821	26	37 60 166	37 60 066	37 59 961
38 63 989	38 63 692	38 63 505	27	38 61 780	38 61 680	38 61 575
39 65 673	39 65 376	39 65 189	28	39 63 394	39 63 294	39 63 189
40 67 357	40 67 060	40 66 873	29	40 65 008	40 64 908	40 64 803
41 69 041	41 68 744	41 68 557	30	41 66 622	41 66 522	41 66 417
42 70 725	42 70 428	42 70 241	31	42 68 236	42 68 136	42 68 031
43 72 409	43 72 112	43 71 925	32	43 69 850	43 69 750	43 69 645
44 74 093	44 73 796	44 73 609	33	44 71 464	44 71 364	44 71 259
45 75 777	45 75 480	45 75 293	34	45 73 078	45 72 978	45 72 873
46 77 461	46 77 164	46 76 977	35	46 74 692	46 74 592	46 74 487
47 79 145	47 78 848	47 78 661	36	47 76 306	47 76 206	47 76 101
48 80 829	48 80 532	48 80 345	37	48 77 920	48 77 820	48 77 715
49 82 513	49 82 216	49 82 029	38	49 79 534	49 79 434	49 79 329
50 84 197	50 83 900	50 83 713	39	50 81 148	50 81 048	50 80 943
51 85 881	51 85 584	51 85 397	40	51 82 762	51 82 662	51 82 557
52 87 565	52 87 268	52 87 081	41	52 84 376	52 84 276	52 84 171
53 89 249	53 88 952	53 88 765	42	53 85 990	53 85 890	53 85 785
54 90 933	54 90 636	54 90 449	43	54 87 604	54 87 504	54 87 399
55 92 617	55 92 320	55 92 133	44	55 89 218	55 89 118	55 89 013
56 94 301	56 94 004	56 93 817	45	56 90 832	56 90 732	56 90 627
57 95 985	57 95 688	57 95 501	46	57 92 446	57 92 346	57 92 241
58 97 669	58 97 372	58 97 185	47	58 94 060	58 93 960	58 93 855
59 99 353	59 99 056	59 98 869	48	59 95 674	59 95 574	59 95 469
60 101 037	60 100 740	60 100 553	49	60 97 288	60 97 188	60 97 083
61 102 721	61 102 424	61 102 237	50	61 98 902	61 98 802	61 98 697
62 104 405	62 104 108	62 103 921	51	62 100 516	62 100 416	62 100 311
63 106 089	63 105 792	63 105 605	52	63 102 130	63 102 030	63 101 925
64 107 773	64 107 476	64 107 289	53	64 103 744	64 103 644	64 103 539
65 109 457	65 109 160	65 108 973	54	65 105 358	65 105 258	65 105 153
66 111 141	66 110 844	66 110 657	55	66 106 972	66 106 872	66 106 767
67 112 825	67 112 528	67 112 341	56	67 108 586	67 108 486	67 108 381
68 114 509	68 114 212	68 114 025	57	68 110 200	68 110 100	68 109 995
69 116 193	69 115 896	69 115 709	58	69 111 814	69 111 714	69 111 609
70 117 877	70 117 580	70 117 393	59	70 113 428	70 113 328	70 113 223
71 119 561	71 119 264	71 119 077	60	71 115 042	71 114 942	71 114 837
72 121 245	72 120 948	72 120 761	61	72 116 656	72 116 556	72 116 451
73 122 929	73 122 632	73 122 445	62	73 118 270	73 118 170	73 118 065
74 124 613	74 124 316	74 124 129	63	74 119 884	74 119 784	74 119 679
75 126 297	75 125 999	75 125 813	64	75 121 498	75 121 398	75 121 293
76 127 981	76 127 684	76 127 497	65	76 123 112	76 123 012	76 122 907
77 129 665	77 129 368	77 129 181	66	77 124 726	77 124 626	77 124 521
78 131 349	78 131 052	78 130 865	67	78 126 340	78 126 240	78 126 135
79 133 033	79 132 736	79 132 549	68	79 127 954	79 127 854	79 127 749
80 134 717	80 134 420	80 134 233	69	80 129 568	80 129 468	80 129 363
81 136 401	81 136 104	81 135 917	70	81 131 182	81 131 082	81 130 977
82 138 085	82 137 788	82 137 601	71	82 132 796	82 132 696	82 132 591
83 139 769	83 139 472	83 139 285	72	83 134 410	83 134 310	83 134 205
84 141 453	84 141 156	84 140 969	73	84 136 024	84 135 924	84 135 819
85 143 137	85 142 840	85 142 653	74	85 137 638	85 137 538	85 137 433
86 144 821	86 144 524	86 144 337	75	86 139 252	86 139 152	86 139 047
87 146 505	87 146 208	87 146 021	76	87 140 866	87 140 766	87 140 661
88 148 189	88 147 892	88 147 705	77	88 142 480	88 142 380	88 142 275
89 149 873	89 149 576	89 149 389	78	89 144 094	89 143 994	89 143 889
90 151 557	90 151 260	90 151 073	79	90 145 708	90 145 608	90 145 503
91 153 241	91 152 944	91 152 757	80	91 147 322	91 147 222	91 147 117
92 154 925	92 154 628	92 154 441	81	92 148 936	92 148 836	92 148 731
93 156 609	93 156 312	93 156 125	82	93 150 550	93 150 450	93 150 345
94 158 293	94 157 996	94 157 809	83	94 152 164	94 152 064	94 151 959
95 159 977	95 159 680	95 159 493	84	95 153 778	95 153 678	95 153 573
96 161 661	96 161 364	96 161 177	85	96 155 392	96 155 292	96 155 187
97 163 345	97 163 048	97 162 861	86	97 157 006	97 156 906	97 156 801
98 165 029	98 164 732	98 164 545	87	98 158 620	98 158 520	98 158 415
99 166 713	99 166 416	99 166 229	88	99 160 234	99 160 134	99 160 029
100 168 397	100 168 100	100 167 913	89	100 161 848	100 161 748	100 161 643
101 170 081	101 169 784	101 169 597	90	101 163 462	101 163 362	101 163 257
102 171 765	102 171 468	102 171 281	91	102 165 076	102 164 976	102 164 871
103 173 449	103 173 152	103 172 965	92	103 166 690	103 166 590	103 166 485
104 175 133	104 174 836	104 174 649	93	104 168 304	104 168 204	104 168 099
105 176 817	105 176 520	105 176 333	94	105 169 918	105 169 818	105 169 713
106 178 501	106 178 204	106 178 017	95	106 171 532	106 171 432	106 171 327
107 180 185	107 179 888	107 179 701	96	107 173 146	107 173 046	107 172 941
108 181 869	108 181 572	108 181 385	97	108 174 760	108 174 660	108 174 555
109 183 553	109 183 256	109 183 069	98	109 176 374	109 176 274	109 176 169
110 185 237	110 184 940	110 184 753	99	110 177 988	110 177 888	110 177 783
111 186 921	111 186 624	111 186 437	100	111 179 602	111 179 502	111 179 397
112 188 605	112 188 308	112 188 121	101	112 181 216	112 181 116	112 181 011
113 190 289	113 189 992	113 189 805	102	113 182 830	113 182 730	113 182 625
114 191 973	114 191 676	114 191 489	103	114 184 444	114 184 344	114 184 239
115 193 657	115 193 360	115 193 173	104	115 186 058	115 185 958	115 185 853
116 195 341	116 195 044	116 194 857	105	116 187 672	116 187 572	116 187 467
117 197 025	117 196 728	117 196 541	106	117 189 286	117 189 186	117 189 081
118 198 709	118 198 412					

POUNDS STERLING INTO RUPEES.

ls. 2 $\frac{1}{2}$ d.	ls. 2 $\frac{3}{4}$ d.	ls. 2 $\frac{5}{8}$ d.	Amount.	ls. 2 $\frac{11}{16}$ d.	ls. 2 $\frac{3}{4}$ d.	ls. 2 $\frac{1}{2}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 395	3 394	3 391	Far. 1	3 387	3 383	3 380
6 796	6 789	6 781	2	6 774	6 767	6 759
10 196	10 188	10 172	3	10 161	10 150	10 139
1 1593	1 1578	1 1563	Pen. 1	1 1548	1 1533	1 1518
2 3186	2 3159	2 3126	2	2 3096	2 3066	2 3036
3 4779	3 4734	3 4689	3	3 4644	3 4599	3 4554
4 6372	4 6312	4 6252	4	4 6192	4 6132	4 6073
5 7965	5 7891	5 7815	5	5 7740	5 7665	5 7591
6 9558	6 9467	6 9377	6	6 9288	6 9198	6 9109
7 11150	7 11045	7 10940	7	7 10836	7 10731	7 10627
8 2743	8 2683	8 2603	8	8 2534	8 2464	8 2394
9 4336	9 4201	9 4066	9	9 3932	9 3802	9 3672
10 5929	10 5779	10 5629	10	10 5480	10 5330	10 5180
12 5222	12 5057	12 4892	11	12 4803	12 4653	12 4503
13 7115	13 6935	13 6755	Shlg 1	13 6576	13 6396	13 6213
111 2830	111 1870	111 1510	2	111 1161	111 0793	111 0426
2 8 9345	2 8 8804	2 8 8265	3	2 8 7727	2 8 7189	2 8 6653
3 6 4460	3 6 3730	3 6 3020	4	3 6 2302	3 6 1586	3 6 0871
4 3 11575	4 3 10674	4 3 9773	5	4 3 8773	4 3 7952	4 3 7131
5 1 6690	5 1 5609	5 1 4530	6	5 1 3433	5 1 2397	5 1 1361
5 15 1805	5 15 0544	5 14 1285	7	5 14 0029	5 14 8776	5 14 7525
6 12 8920	6 12 7478	6 12 6040	8	6 12 4604	6 12 3172	6 12 1743
7 10 4056	7 10 2413	7 10 0795	9	7 9 11180	7 9 9568	7 9 7960
8 7 11150	8 7 9343	8 7 7550	10	8 7 5755	8 7 3955	8 7 2178
9 5 6265	9 5 4283	9 5 2305	11	9 5 0331	9 4 10361	9 4 8396
10 3 1890	10 2 11125	10 2 0060	12	10 2 6906	10 2 4753	10 2 2614
11 0 8496	11 0 6152	11 0 3811	13	11 0 1422	10 15 11154	10 15 8832
11 14 3611	11 14 1087	11 13 10570	14	11 13 8057	11 13 5551	11 13 3050
12 11 10726	12 11 8022	12 11 5323	15	12 11 2633	12 10 11947	12 10 9267
13 9 5841	13 9 2957	13 9 0050	16	13 8 9208	13 8 6344	13 8 3481
14 7 0956	14 6 8992	14 6 6834	17	14 6 3794	14 6 0740	14 5 7903
15 4 8071	15 4 4826	15 4 1583	18	15 3 10359	15 3 7137	15 3 3241
16 2 3186	16 1 11761	16 1 8244	19	16 1 4936	16 1 1533	16 0 10139
16 15 10301	16 15 6696	16 15 3099	20	16 14 11510	16 14 7830	16 14 4356
33 15 8602	33 15 1392	33 14 6199	21	33 13 11021	33 13 8359	33 12 8713
50 15 6903	50 14 8088	50 13 9298	22	50 12 10631	50 11 11789	50 11 1069
67 15 5204	67 14 2785	67 13 0397	23	67 11 10449	67 10 7718	67 9 5436
84 15 3504	84 13 9481	84 12 3497	24	84 10 9552	84 9 6148	84 7 9732
101 15 1805	101 13 4177	101 11 6596	25	101 9 9063	101 7 11577	101 6 2139
118 15 0106	118 12 10878	118 10 9696	26	118 8 8573	118 6 7507	118 4 6495
135 14 10407	135 12 5669	135 10 7995	27	135 7 8084	135 5 6436	135 2 10851
152 14 8708	152 12 0265	152 9 8894	28	152 6 7594	152 3 11366	152 1 3208
169 14 7009	169 11 6961	169 8 6993	29	169 5 7105	169 2 7295	168 15 7564
339 13 2018	339 7 1923	339 1 1987	30	338 11 2209	338 5 2590	337 15 3129
509 11 9027	509 2 8884	508 9 8980	31	508 0 9214	507 7 9885	506 14 10695
679 10 4035	678 14 3845	678 2 3974	32	677 6 4419	676 10 5181	675 14 6257
849 8 11044	848 0 10807	847 10 10987	33	846 11 1524	845 18 0476	844 14 1322
1019 7 6053	1018 5 5768	1017 3 5990	34	1016 1 6628	1014 15 7771	1013 18 9336
1189 6 1062	1188 1 0729	1187 12 0954	35	1185 7 1733	1184 2 3066	1182 13 4950
1359 4 8071	1357 12 7691	1356 4 7247	36	1354 12 8338	1353 4 10361	1351 18 0519
1529 3 3080	1527 8 2652	1525 13 2941	37	1524 2 3943	1522 7 5656	1520 12 8079
1699 1 10088	1697 3 9613	1695 5 9334	38	1693 7 11047	1691 10 0952	1689 12 3644
3398 8 8177	3394 7 7227	3390 11 7568	39	3386 15 10095	3383 4 1908	3379 8 7287
5097 5 6285	5091 11 4510	5086 1 580	40	5080 7 9142	5074 14 2855	5069 4 10931
6796 7 4354	6788 15 2452	6781 7 3723	41	6773 15 8190	6766 8 3806	6759 1 2574
8495 9 2442	8486 3 0066	8478 13 1668	42	8467 7 2237	8458 2 4750	8448 13 6218
10194 11 0531	10183 6 9800	10172 2 11603	43	10160 15 6284	10149 12 5709	10138 9 9861
11893 12 10619	11880 10 7293	11867 8 936	44	11854 7 5332	11841 6 6661	11828 6 1505
13592 14 8708	13577 14 4906	13562 14 7470	45	13547 15 4379	13533 0 7612	13518 2 5149
15292 0 6799	15275 2 3319	15258 4 5404	46	15241 7 3427	15224 10 8564	15207 14 792
16991 2 4885	16973 6 0133	16953 10 3335	47	16934 15 2474	16916 4 9515	16897 11 0438
33982 4 9770	33944 12 0265	33907 4 677	48	33869 14 4948	33852 9 7031	33795 6 0671
50973 7 2655	50917 2 0398	50880 14 10713	49	50804 13 7422	50748 14 4546	50693 1 1807
67964 9 7540	67899 8 0530	67814 9 1351	50	67739 12 9396	67666 3 0652	67590 12 1743
84955 12 0425	84891 14 6663	84798 3 4639	51	84674 12 0370	84581 7 11577	84486 7 2178
101946 14 5310	101834 4 0796	101721 13 8026	52	101609 11 2345	101497 12 9093	101386 2 2614
118938 0 10195	118806 10 0948	118675 7 11864	53	118544 10 5319	118414 1 6606	118283 13 050
135949 3 4080	135779 0 1061	135629 2 2702	54	135474 8 0779	135330 6 4123	135181 8 3485
152920 5 7885	152751 6 1193	152582 12 6040	55	152414 10 0267	152246 11 1639	152079 2 3921
169911 8 0550	169728 12 1326	169538 6 8377	56	169349 8 0741	169162 15 1154	168978 14 4350

POUNDS STERLING INTO RUPEES.

ls. 2 $\frac{1}{4}$ d.	ls. 2 $\frac{1}{4}$ d.	ls. 2 $\frac{1}{4}$ d.	Amount.	ls. 2 $\frac{1}{4}$ d.	ls. 2 $\frac{1}{4}$ d.	ls. 2 $\frac{1}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 376	3 372	3 383	Far. 1	3 385	3 381	3 387
6 752	6 744	6 737	2	6 729	6 722	6 715
10 127	10 116	10 105	3	10 694	10 083	10 072
1 1 503	1 1 488	1 1 474	Pen. 1	1 1 459	1 1 444	1 1 430
2 3 007	2 2 977	2 2 947	2	2 2 918	2 2 888	2 2 859
3 4 510	3 4 465	3 4 421	3	3 4 377	3 4 333	3 4 289
4 6 013	4 5 964	4 5 893	4	4 5 836	4 5 777	4 5 718
5 7 516	5 7 442	5 7 368	5	5 7 295	5 7 221	5 7 148
6 9 020	6 8 931	6 8 812	6	6 8 754	6 8 665	6 8 577
7 10 523	7 10 419	7 10 316	7	7 10 109	7 10 109	7 10 007
8 12 026	8 11 908	8 11 789	8	8 11 671	8 11 554	8 11 436
9 13 529	10 1 306	10 1 263	9	10 1 130	10 0 998	10 0 866
10 15 032	11 2 865	11 2 737	10	11 2 589	11 2 442	11 2 295
11 16 535	12 4 373	12 4 211	11	12 4 048	12 3 886	12 3 725
12 18 038	13 5 882	13 5 684	Shlg. 1	13 5 507	13 5 320	13 5 154
13 19 541	14 7 391	14 7 183	2	14 6 926	14 6 718	14 6 552
14 21 044	15 8 900	15 8 682	3	15 8 507	15 8 289	15 8 123
15 22 547	16 10 409	16 10 181	4	16 10 088	16 9 860	16 9 694
16 24 050	17 11 918	17 11 680	5	17 11 567	17 11 329	17 11 163
17 25 553	18 13 427	18 13 189	6	18 13 066	18 12 828	18 12 662
18 27 056	19 14 936	19 14 698	7	19 14 605	19 14 367	19 14 201
19 28 559	20 16 445	20 16 207	8	20 16 014	20 15 776	20 15 610
20 30 062	21 17 954	21 17 716	9	21 17 583	21 17 345	21 17 179
21 31 565	22 19 463	22 19 225	10	22 19 092	22 18 854	22 18 688
22 33 068	23 20 972	23 20 734	11	23 20 601	23 20 363	23 20 197
23 34 571	24 22 481	24 22 243	12	24 22 110	24 21 872	24 21 706
24 36 074	25 23 990	25 23 752	13	25 23 619	25 23 381	25 23 215
25 37 577	26 25 499	26 25 261	14	26 25 128	26 24 890	26 24 724
26 39 080	27 27 008	27 26 770	15	27 26 637	27 26 399	27 26 233
27 40 583	28 28 517	28 28 279	16	28 28 146	28 27 908	28 27 742
28 42 086	29 30 026	29 29 788	17	29 29 655	29 29 417	29 29 251
29 43 589	30 31 535	30 31 297	18	30 31 164	30 30 926	30 30 760
30 45 092	31 33 044	31 32 806	19	31 32 673	31 32 435	31 32 269
31 46 595	32 34 553	32 34 315	20	32 34 182	32 33 944	32 33 778
32 48 098	33 36 062	33 35 824	21	33 35 691	33 35 453	33 35 287
33 49 601	34 37 571	34 37 333	22	34 37 200	34 36 962	34 36 796
34 51 104	35 39 080	35 38 842	23	35 38 709	35 38 471	35 38 305
35 52 607	36 40 589	36 40 351	24	36 40 218	36 39 980	36 39 814
36 54 110	37 42 098	37 41 860	25	37 41 727	37 41 489	37 41 323
37 55 613	38 43 607	38 43 369	26	38 43 236	38 42 998	38 42 832
38 57 116	39 45 116	39 44 878	27	39 44 745	39 44 507	39 44 341
39 58 619	40 46 625	40 46 387	28	40 46 254	40 46 016	40 45 850
40 60 122	41 48 134	41 47 896	29	41 47 763	41 47 525	41 47 359
41 61 625	42 49 643	42 49 405	30	42 49 272	42 49 034	42 48 868
42 63 128	43 51 152	43 50 914	31	43 50 781	43 50 543	43 50 377
43 64 631	44 52 661	44 52 423	32	44 52 290	44 52 052	44 51 886
44 66 134	45 54 170	45 53 932	33	45 53 799	45 53 561	45 53 395
45 67 637	46 55 679	46 55 441	34	46 55 308	46 55 070	46 54 904
46 69 140	47 57 188	47 56 950	35	47 56 817	47 56 579	47 56 413
47 70 643	48 58 697	48 58 459	36	48 58 326	48 58 088	48 57 922
48 72 146	49 60 206	49 59 968	37	49 59 835	49 59 597	49 59 431
49 73 649	50 61 715	50 61 477	38	50 61 344	50 61 106	50 60 940
50 75 152	51 63 224	51 62 986	39	51 62 853	51 62 615	51 62 449
51 76 655	52 64 733	52 64 495	40	52 64 362	52 64 124	52 63 958
52 78 158	53 66 242	53 66 004	41	53 65 871	53 65 633	53 65 467
53 79 661	54 67 751	54 67 513	42	54 67 380	54 67 142	54 66 976
54 81 164	55 69 260	55 69 022	43	55 68 889	55 68 651	55 68 485
55 82 667	56 70 769	56 70 531	44	56 70 398	56 70 160	56 69 994
56 84 170	57 72 278	57 72 040	45	57 71 907	57 71 669	57 71 503
57 85 673	58 73 787	58 73 549	46	58 73 416	58 73 178	58 73 012
58 87 176	59 75 296	59 75 058	47	59 74 925	59 74 687	59 74 521
59 88 679	60 76 805	60 76 567	48	60 76 434	60 76 196	60 76 030
60 90 182	61 78 314	61 78 076	49	61 77 943	61 77 705	61 77 539
61 91 685	62 79 823	62 79 585	50	62 79 452	62 79 214	62 79 048
62 93 188	63 81 332	63 81 094	51	63 80 961	63 80 723	63 80 557
63 94 691	64 82 841	64 82 603	52	64 82 470	64 82 232	64 82 066
64 96 194	65 84 350	65 84 112	53	65 83 979	65 83 741	65 83 575
65 97 697	66 85 859	66 85 621	54	66 85 488	66 85 250	66 85 084
66 99 200	67 87 368	67 87 130	55	67 86 997	67 86 759	67 86 593
67 100 703	68 88 877	68 88 639	56	68 88 506	68 88 268	68 88 102
68 102 206	69 90 386	69 90 148	57	69 90 015	69 89 777	69 89 611
69 103 709	70 91 895	70 91 657	58	70 91 524	70 91 286	70 91 120
70 105 212	71 93 404	71 93 166	59	71 93 033	71 92 795	71 92 629
71 106 715	72 94 913	72 94 675	60	72 94 542	72 94 304	72 94 138
72 108 218	73 96 422	73 96 184	61	73 96 051	73 95 813	73 95 647
73 109 721	74 97 931	74 97 693	62	74 97 560	74 97 322	74 97 156
74 111 224	75 99 440	75 99 202	63	75 99 069	75 98 831	75 98 665
75 112 727	76 100 949	76 100 711	64	76 100 578	76 100 340	76 100 174
76 114 230	77 102 458	77 102 220	65	77 102 087	77 101 849	77 101 683
77 115 733	78 103 967	78 103 729	66	78 103 596	78 103 358	78 103 192
78 117 236	79 105 476	79 105 238	67	79 105 105	79 104 867	79 104 701
79 118 739	80 106 985	80 106 747	68	80 106 614	80 106 376	80 106 210
80 120 242	81 108 494	81 108 256	69	81 108 123	81 107 885	81 107 719
81 121 745	82 109 503	82 109 265	70	82 109 632	82 109 394	82 109 228
82 123 248	83 111 012	83 110 774	71	83 111 141	83 110 903	83 110 737
83 124 751	84 112 521	84 112 283	72	84 112 650	84 112 412	84 112 246
84 126 254	85 114 030	85 113 792	73	85 114 159	85 113 921	85 113 755
85 127 757	86 115 539	86 115 301	74	86 115 668	86 115 430	86 115 264
86 129 260	87 117 048	87 116 810	75	87 117 177	87 116 939	87 116 773
87 130 763	88 118 557	88 118 319	76	88 118 686	88 118 448	88 118 282
88 132 266	89 120 066	89 119 828	77	89 120 195	89 119 957	89 119 791
89 133 769	90 121 575	90 121 337	78	90 121 704	90 121 466	90 121 300
90 135 272	91 123 084	91 122 846	79	91 123 213	91 122 975	91 122 809
91 136 775	92 124 593	92 124 355	80	92 123 722	92 123 484	92 123 318
92 138 278	93 126 102	93 125 864	81	93 124 231	93 124 000	93 123 832
93 139 781	94 127 611	94 127 373	82	94 124 740	94 124 509	94 124 343
94 141 284	95 129 120	95 128 882	83	95 125 249	95 125 018	95 124 852
95 142 787	96 130 629	96 130 391	84	96 125 758	96 125 527	96 125 361
96 144 290	97 132 138	97 131 899	85	97 126 267	97 126 036	97 125 870
97 145 793	98 133 647	98 133 409	86	98 126 776	98 126 545	98 126 379
98 147 296	99 135 156	99 134 918	87	99 127 285	99 127 054	99 126 888
99 148 799	100 136 665	100 136 427	88	100 127 794	100 127 563	100 127 397
100 150 302	101 138 174	101 137 936	89	101 128 303	101 128 072	101 127 906
101 151 805	102 139 683	102 139 445	90	102 128 812	102 128 581	102 128 415
102 153 308	103 141 192	103 140 954	91	103 129 321	103 129 090	103 128 924
103 154 811	104 142 701	104 142 463	92	104 129 830	104 129 599	104 129 433
104 156 314	105 144 210	105 143 972	93	105 130 339	105 130 108	105 129 942
105 157 817	106 145 719	106 145 481	94	106 130 848	106 130 617	106 130 451
106 159 320	107 147 228	107 146 990	95	107 131 357	107 131 126	107 130 960
107 160 823	108 148 737	108 148 499	96	108 131 866	108 131 635	108 131 469
108 162 326	109 150 246	109 149 008	97	109 132 375	109 132 144	109 131 978
109 163 829	110 151 755	110 151 517	98	110 132 884	110 132 653	110 132 487
110 165 332	111 153 264	111 153 026	99	111 133 393	111 133 162	111 132 996
111 166 835	112 154 773	112 154 535	100	112 133 902	112 133 671	112 133 505
112 168 338	113 156 282	113 156 044	101	113 134 411	113 134 180	113 133 514
113 169 841	114 157 791	114 157 553	102	114 134 920	114 134 689	114 134 023
114 171 344	115 159 300	115 159 062	103	115 135 429	115 135 198	115 134 532
115 172 847	116 160 809	116 160 571	104	116 135 938	116 135 707	116 135 041
116 174 350	117 162 318	117 162 080	105	117 136 447	117 136 216	117 135 550
117 175 853	118 163 827	118 163 589	106	118 136 956	118 136 725	118 136 059
118 177 356	119 165 336	119 165 098	107	119 137 465	119 137 234	119 136 568
119 178 859	120 166 845					

POUNDS STERLING INTO RUPEES.

Rs. 2 $\frac{1}{4}$ d.	Rs. 2 $\frac{1}{2}$ d.	Rs. 2 $\frac{3}{4}$ d.	Amount.	Rs. 2 $\frac{1}{4}$ d.	Rs. 2 $\frac{1}{2}$ d.	Rs. 2 $\frac{3}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 354	3 350	3 346	Far. 1	3 343	3 339	3 335
6 707	6 700	6 693	2	6 683	6 678	6 671
10 061	10 050	10 039	3	10 028	10 017	10 008
1 1 415	1 1 400	1 1 386	Pen. 1	1 1 371	1 1 357	1 1 342
2 2 830	2 2 800	2 2 771	2	2 2 742	2 2 713	2 2 684
3 4 244	3 4 201	3 4 157	3	3 4 113	3 4 070	3 4 028
4 5 659	4 5 601	4 5 542	4	4 5 484	4 5 426	4 5 368
5 7 074	5 7 001	5 6 928	5	5 6 855	5 6 783	5 6 710
6 8 489	6 8 401	6 8 314	6	6 8 226	6 8 139	6 8 052
7 9 904	7 9 802	7 9 699	7	7 9 597	7 9 496	7 9 394
8 11 319	8 11 202	8 11 089	8	8 10 988	8 10 852	8 10 716
10 0 734	10 0 602	10 0 471	9	10 0 339	10 0 309	10 0 078
11 2 148	11 2 002	11 1 856	10	11 1 711	11 1 565	11 1 420
12 3 563	12 3 402	12 3 242	11	12 3 082	12 2 922	12 2 762
13 4 978	13 4 803	13 4 627	Shlg. 1	13 4 453	13 4 278	13 4 104
14 6 393	14 6 203	14 5 955	2	14 5 729	14 5 554	14 5 380
15 7 808	15 7 603	15 7 355	3	15 7 100	15 6 925	15 6 751
16 9 223	16 9 003	16 8 755	4	16 8 526	16 8 351	16 8 177
17 10 638	17 10 403	17 10 155	5	17 9 977	17 9 802	17 9 628
18 12 053	18 11 803	18 11 555	6	18 11 333	18 11 158	18 10 984
19 13 468	19 13 203	19 12 955	7	19 12 703	19 12 528	19 12 354
20 14 883	20 14 603	20 14 355	8	20 14 123	20 13 948	20 13 774
21 16 298	21 16 003	21 15 755	9	21 15 503	21 15 328	21 15 154
22 17 713	22 17 403	22 17 155	10	22 16 913	22 16 738	22 16 564
23 19 128	23 18 803	23 18 555	11	23 18 323	23 18 148	23 17 974
24 20 543	24 20 203	24 19 955	12	24 19 733	24 19 558	24 19 384
25 21 958	25 21 603	25 21 355	13	25 21 143	25 20 968	25 20 794
26 23 373	26 23 003	26 22 755	14	26 22 553	26 22 378	26 22 204
27 24 788	27 24 403	27 24 155	15	27 23 963	27 23 788	27 23 614
28 26 203	28 25 803	28 25 555	16	28 24 373	28 24 198	28 24 024
29 27 618	29 27 203	29 26 955	17	29 24 783	29 24 608	29 24 434
30 29 033	30 28 603	30 28 355	18	30 25 193	30 25 018	30 24 844
31 30 448	31 30 003	31 29 755	19	31 25 603	31 25 428	31 25 254
32 31 863	32 31 403	32 31 155	20	32 26 013	32 25 838	32 25 664
33 33 278	33 32 803	33 32 555	21	33 26 423	33 26 248	33 26 074
34 34 693	34 34 203	34 33 955	22	34 26 833	34 26 658	34 26 484
35 36 108	35 35 603	35 35 355	23	35 27 243	35 27 068	35 26 894
36 37 523	36 37 003	36 36 755	24	36 27 653	36 27 478	36 27 304
37 38 938	37 38 403	37 38 155	25	37 28 063	37 27 888	37 27 714
38 40 353	38 39 803	38 39 555	26	38 28 473	38 28 298	38 28 124
39 41 768	39 41 203	39 40 955	27	39 28 883	39 28 708	39 28 534
40 43 183	40 42 603	40 42 355	28	40 29 293	40 29 118	40 28 944
41 44 598	41 44 003	41 43 755	29	41 29 703	41 29 528	41 29 354
42 46 013	42 45 403	42 45 155	30	42 30 113	42 30 938	42 30 764
43 47 428	43 46 803	43 46 555	31	43 30 523	43 30 348	43 30 174
44 48 843	44 48 203	44 47 955	32	44 30 933	44 30 758	44 30 584
45 50 258	45 49 603	45 49 355	33	45 31 343	45 31 168	45 30 994
46 51 673	46 51 003	46 50 755	34	46 31 753	46 31 578	46 31 404
47 53 088	47 52 403	47 52 155	35	47 32 163	47 31 988	47 31 814
48 54 503	48 53 803	48 53 555	36	48 32 573	48 32 398	48 32 224
49 55 918	49 55 203	49 54 955	37	49 32 983	49 32 808	49 32 634
50 57 333	50 56 603	50 56 355	38	50 33 393	50 33 218	50 33 044
51 58 748	51 58 003	51 57 755	39	51 33 803	51 33 628	51 33 454
52 60 163	52 59 403	52 59 155	40	52 34 213	52 34 038	52 33 864
53 61 578	53 60 803	53 60 555	41	53 34 623	53 34 448	53 34 274
54 62 993	54 62 203	54 61 955	42	54 35 033	54 34 858	54 34 684
55 64 408	55 63 603	55 63 355	43	55 35 443	55 35 268	55 35 094
56 65 823	56 65 003	56 64 755	44	56 35 853	56 35 678	56 35 494
57 67 238	57 66 403	57 66 155	45	57 36 263	57 36 088	57 35 914
58 68 653	58 67 803	58 67 555	46	58 36 673	58 36 498	58 36 324
59 70 068	59 69 203	59 68 955	47	59 37 083	59 36 908	59 36 734
60 71 483	60 70 603	60 70 355	48	60 37 493	60 37 318	60 37 144
61 72 898	61 72 003	61 71 755	49	61 37 903	61 37 728	61 37 554
62 74 313	62 73 403	62 73 155	50	62 38 313	62 38 138	62 37 964
63 75 728	63 74 803	63 74 555	51	63 38 723	63 38 548	63 38 374
64 77 143	64 76 203	64 75 955	52	64 39 133	64 38 958	64 38 784
65 78 558	65 77 603	65 77 355	53	65 39 543	65 39 368	65 39 194
66 79 973	66 79 003	66 78 755	54	66 39 953	66 39 778	66 39 604
67 81 388	67 80 403	67 80 155	55	67 40 363	67 40 193	67 40 014
68 82 803	68 81 803	68 81 555	56	68 40 773	68 40 598	68 40 424
69 84 218	69 83 203	69 82 955	57	69 41 183	69 41 013	69 40 844
70 85 633	70 84 603	70 84 355	58	70 41 593	70 41 418	70 41 244
71 87 048	71 86 003	71 85 755	59	71 42 003	71 41 828	71 41 654
72 88 463	72 87 403	72 87 155	60	72 42 413	72 42 238	72 42 064
73 89 878	73 88 803	73 88 555	61	73 42 823	73 42 648	73 42 474
74 91 293	74 90 203	74 89 955	62	74 43 233	74 43 058	74 42 884
75 92 708	75 91 603	75 91 355	63	75 43 643	75 43 468	75 43 294
76 94 123	76 93 003	76 92 755	64	76 44 053	76 43 878	76 43 704
77 95 538	77 94 403	77 94 155	65	77 44 463	77 44 288	77 44 114
78 96 953	78 95 803	78 95 555	66	78 44 873	78 44 698	78 44 524
79 98 368	79 97 203	79 96 955	67	79 45 283	79 45 108	79 44 934
80 99 783	80 98 603	80 98 355	68	80 45 693	80 45 518	80 45 344
81 101 198	81 99 955	81 99 707	69	81 46 103	81 45 928	81 45 754
82 102 613	82 101 403	82 101 155	70	82 46 513	82 46 338	82 46 164
83 104 028	83 102 803	83 102 555	71	83 46 923	83 46 748	83 46 574
84 105 443	84 104 203	84 103 955	72	84 47 333	84 47 158	84 46 984
85 106 858	85 105 603	85 105 355	73	85 47 743	85 47 568	85 47 394
86 108 273	86 107 003	86 106 755	74	86 48 153	86 47 978	86 47 804
87 109 688	87 108 403	87 108 155	75	87 48 563	87 48 388	87 48 214
88 111 103	88 109 803	88 109 555	76	88 48 973	88 48 798	88 48 624
89 112 518	89 111 203	89 110 955	77	89 49 383	89 49 208	89 49 034
90 113 933	90 112 603	90 112 355	78	90 49 793	90 49 618	90 49 444
91 115 348	91 114 003	91 113 755	79	91 50 203	91 50 028	91 49 854
92 116 763	92 115 403	92 115 155	80	92 50 613	92 50 438	92 50 264
93 118 178	93 116 803	93 116 555	81	93 51 023	93 50 848	93 50 674
94 119 593	94 118 203	94 117 955	82	94 51 433	94 51 258	94 51 084
95 121 008	95 119 603	95 119 355	83	95 51 843	95 51 668	95 51 494
96 122 423	96 121 003	96 120 755	84	96 52 253	96 52 078	96 51 904
97 123 838	97 122 403	97 122 155	85	97 52 663	97 52 488	97 52 314
98 125 253	98 123 803	98 123 555	86	98 53 073	98 52 898	98 52 724
99 126 668	99 125 203	99 124 955	87	99 53 483	99 53 308	99 53 134
100 128 083	100 126 603	100 126 355	88	100 53 893	100 53 718	100 53 544
101 129 498	101 128 003	101 127 755	89	101 54 303	101 54 128	101 53 954
102 130 913	102 129 403	102 129 155	90	102 54 713	102 54 538	102 54 364
103 132 328	103 130 803	103 130 555	91	103 55 123	103 54 948	103 54 774
104 133 743	104 132 203	104 131 955	92	104 55 533	104 55 368	104 55 194
105 135 158	105 133 603	105 133 355	93	105 55 943	105 55 778	105 55 604
106 136 573	106 135 003	106 134 755	94	106 56 353	106 56 198	106 56 024
107 137 988	107 136 403	107 136 155	95	107 56 763	107 56 608	107 56 434
108 139 403	108 137 803	108 137 555	96	108 57 173	108 57 018	108 56 844
109 140 818	109 139 203	109 138 955	97	109 57 583	109 57 428	109 57 264
110 142 233	110 140 603	110 140 355	98	110 57 993	110 57 838	110 57 674
111 143 648	111 142 003	111 141 755	99	111 58 403	111 58 248	111 58 074
112 145 063	112 143 403	112 143 155	100	112 58 813	112 58 658	112 58 484
113 146 478	113 144 803	113 144 555	101	113 59 223	113 59 068	113 58 894
114 147 893	114 146 203	114 145 955	102	114 59 633	114 59 478	114 59 304
115 149 308	115 147 603	115 147 355	103	115 60 043	115 59 888	115 59 714
116 150 723	116 149 003	116 148 755	104	116 60 453	116 60 298	116 60 124
117 152 138	117 150 403	117 150 155	105	117 60 863	117 60 708	117 60 534
118 153 553	118 151 803	118 151 555	106	118 61 273	118 61 118	118 60 944
119 154 968	119 153 203	119 152 955	107	119 61 683	119 61 528	119 61 354
120 156 383	120 154 603	120 154 355	108	120 62 093	120 61 938	120 61 764
121 157 798	121 156 003	121 155 755	109	121 62 503	121 62 348	121 62 174

POUNDS STERLING INTO RUPEES.

Rs. 2 $\frac{1}{4}$ d.	Rs. 2 $\frac{1}{4}$ d.	Rs. 2 $\frac{1}{4}$ d.	Amount.	Rs. 2 $\frac{1}{4}$ d.	Rs. 2 $\frac{1}{4}$ d.	Rs. 2 $\frac{1}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 332	3 328	3 325	Far. 1	3 321	3 317	3 314
6 664	6 657	6 649	2	6 642	6 635	6 628
9 996	9 985	9 974	3	9 983	9 952	9 942
1 1 328	1 1 313	1 1 299	Pen. 1	1 1 284	1 1 270	1 1 256
2 2 655	2 2 626	2 2 597	2	2 2 569	2 2 540	2 2 511
3 3 983	3 3 939	3 3 896	3	3 3 853	3 3 810	3 3 767
4 4 310	4 4 252	4 4 195	4	4 4 137	4 4 080	4 4 023
5 5 638	5 5 566	5 5 494	5	5 5 422	5 5 350	5 5 278
6 6 965	6 6 879	6 6 792	6	6 6 705	6 6 620	6 6 534
7 7 293	7 7 192	7 7 091	7	7 7 090	7 7 090	7 7 090
8 8 620	8 8 505	8 8 390	8	8 8 275	8 8 160	8 8 045
9 9 948	9 9 818	9 9 688	9	9 9 559	9 9 430	9 9 301
11 1 1275	11 1 1131	11 1 0987	10	11 0 813	11 0 700	11 0 557
12 2 632	12 2 444	12 2 286	11	12 2 128	12 1 970	12 1 812
13 3 931	13 3 737	13 3 584	Shilg. 1	13 3 412	13 3 240	13 3 068
1 10 7 861	1 10 7 515	1 10 7 169	2	1 10 6 824	1 10 6 479	1 10 6 133
2 7 11 792	2 7 11 272	2 7 10 753	3	2 7 10 236	2 7 9 719	2 7 9 204
3 5 3 722	3 5 3 024	3 5 2 338	4	3 5 1 648	3 5 0 949	3 5 0 272
4 2 7 653	4 2 6 737	4 2 5 922	5	4 2 5 059	4 2 4 199	4 2 3 340
4 15 11 594	4 15 10 544	4 15 9 506	6	4 15 8 471	4 15 7 438	4 15 6 408
5 13 3 514	5 13 2 331	5 13 1 091	7	5 12 11 833	5 12 10 673	5 12 9 476
6 10 7 445	6 10 6 059	6 10 4 675	8	6 10 3 295	6 10 1 913	6 10 0 544
7 7 11 375	7 7 9 816	7 7 8 260	9	7 7 6 707	7 7 5 157	7 7 3 612
8 5 2 306	8 5 1 573	8 4 11 844	10	8 4 10 119	8 4 8 397	8 4 6 680
9 2 7 236	9 2 5 330	9 2 3 429	11	9 2 1 531	9 1 11 637	9 1 9 748
9 15 11 67	9 15 9 088	9 15 7 013	12	9 15 4 943	9 15 2 877	9 15 0 816
10 13 3 098	10 13 0 845	10 12 10 597	13	10 12 3 355	10 12 6 117	10 12 3 888
11 10 7 028	11 10 4 602	11 10 2 182	14	11 9 11 768	11 9 9 356	11 9 6 951
12 7 10 959	12 7 8 360	12 7 5 766	15	12 7 0 666	12 6 10 012	12 6 7 408
13 5 2 839	13 5 0 117	13 4 9 351	16	13 4 8 590	13 4 3 856	13 4 1 057
14 2 6 820	14 2 3 874	14 2 0 985	17	14 1 10 002	14 1 7 076	14 1 4 155
14 15 10 751	14 15 7 632	14 15 4 520	18	14 15 1 414	14 14 10 215	14 14 7 223
15 13 2 661	15 12 11 399	15 12 8 104	19	15 12 4 826	15 12 1 555	15 11 10 291
16 10 6 612	16 10 3 146	16 9 11 688	£ 1	16 9 8 293	16 9 4 795	16 9 1 359
33 5 1 223	33 4 6 938	33 3 11 377	2	33 3 4 478	33 2 8 590	33 2 2 278
49 15 7 835	49 14 9 439	49 13 11 065	3	49 13 0 714	49 12 2 364	49 11 4 478
66 13 2 447	66 9 0 585	66 7 10 728	4	66 6 8 921	66 5 7 179	66 4 5 437
83 4 3 959	83 3 3 731	83 1 10 442	5	83 0 6 139	82 14 11 974	82 13 6 796
99 15 3 670	99 13 6 875	99 11 10 130	6	99 10 1 427	99 8 4 762	99 6 8 155
116 9 10 282	116 7 10 024	116 5 9 818	7	116 3 9 665	116 1 9 564	115 15 9 815
133 4 4 894	133 2 1 170	132 15 9 506	8	133 13 6 902	132 11 2 359	132 8 10 874
149 14 1 505	149 12 4 316	149 9 9 195	9	149 7 2 140	149 4 7 153	149 2 0 833
166 9 6 117	166 6 7 493	166 3 8 833	10	166 0 10 278	165 13 11 948	165 11 1 592
323 3 0 234	322 13 2 925	322 7 5 766	20	322 1 8 757	321 11 11 896	321 6 3 184
499 12 6 551	499 8 10 388	498 11 2 649	30	498 2 7 135	497 9 11 844	497 1 4 777
666 6 0 469	665 10 5 850	664 14 11 532	40	664 3 5 514	663 7 11 793	662 13 6 369
832 15 6 586	832 1 1 313	831 2 8 416	50	830 4 3 892	829 5 11 741	828 7 7 981
999 9 0 703	998 7 8 776	997 6 5 299	60	996 5 2 270	995 3 11 689	994 2 5 953
1,166 2 6 820	1,164 14 4 233	1,163 10 2 182	70	1,162 6 0 649	1,161 1 11 637	1,159 13 11 146
1,332 12 0 937	1,331 4 11 701	1,329 13 11 065	80	1,328 6 11 027	1,326 15 11 535	1,325 9 0 738
1,499 5 7 054	1,497 11 7 164	1,496 1 7 948	90	1,494 7 9 405	1,492 13 11 533	1,491 4 2 330
1,665 15 1 171	1,664 2 2 262	1,662 5 4 831	100	1,660 8 7 784	1,658 11 11 482	1,656 15 3 922
3,331 14 2 343	3,328 4 5 252	3,324 10 9 632	200	3,321 1 3 568	3,317 7 10 993	3,313 14 7 345
4,997 13 3 514	4,992 6 7 879	4,987 0 2 493	300	4,981 9 11 361	4,976 3 10 445	4,970 13 11 767
6,663 12 4 685	6,655 8 10 505	6,649 5 7 32	400	6,642 2 7 135	6,634 15 9 927	6,627 13 8 589
8,329 11 5 857	8,320 11 1 131	8,311 11 0 156	500	8,302 11 2 919	8,293 11 9 408	8,284 12 7 512
9,995 10 7 028	9,984 13 3 757	9,974 6 4 987	600	9,963 8 10 703	9,952 7 8 890	9,941 11 11 534
11,661 9 8 200	11,648 15 6 384	11,636 5 9 818	700	11,623 12 6 486	11,611 3 8 871	11,598 11 3 456
13,327 8 9 371	13,313 1 9 010	13,298 11 2 649	800	13,284 5 2 270	13,269 15 7 858	13,255 10 7 379
14,993 7 10 542	14,977 3 11 638	14,961 0 7 481	900	14,944 13 10 042	14,928 11 7 334	14,913 9 11 301
16,659 6 11 714	16,641 2 2 262	16,623 6 0 312	1,000	16,605 6 5 838	16,587 7 6 816	16,569 9 3 223
33,318 13 11 427	33,282 12 4 524	33,246 12 6 623	2,000	33,210 12 11 876	33,174 15 1 633	33,139 2 6 447
49,978 4 11 141	49,924 2 6 787	49,870 2 0 935	3,000	49,816 3 5 514	49,762 6 8 449	49,708 11 9 670
66,637 11 10 555	66,565 8 9 049	66,493 8 1 247	4,000	66,421 9 11 351	66,349 14 3 266	66,278 6 0 893
83,297 2 10 565	83,206 14 11 311	83,116 14 1 558	5,000	83,027 0 6 139	82,937 5 10 082	82,847 14 4 117
99,956 9 10 282	99,843 6 1 573	99,740 4 1 870	6,000	99,632 6 11 027	99,524 13 4 898	99,417 7 7 240
1,16,615 0 9 966	1,16,489 11 3 335	1,16,363 10 2 128	7,000	1,16,237 13 4 865	1,16,112 4 11 715	1,15,987 0 10 663
1,33,275 7 9 709	1,33,131 1 6 098	1,32,987 0 2 428	8,000	1,33,043 3 10 708	1,32,899 12 6 531	1,32,755 10 1 786
1,49,954 14 9 423	1,49,772 7 8 860	1,49,610 6 2 805	9,000	1,49,445 10 4 540	1,49,287 4 1 343	1,49,126 3 5 010
1,66,594 5 9 137	1,66,413 13 10 622	1,66,233 12 3 117	10,000	1,66,054 0 10 873	1,65,874 11 8 164	1,65,693 12 8 233

POUNDS STERLING INTO RUPEES.

Rs. 2½/.	Rs. 2¼/.	Rs. 2⅓/.	Amount.	Rs. 2½/.	Rs. 2¼/.	Rs. 2⅓/.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 310	3 307	3 303	Far. 1	3 303	3 298	3 293
6 621	6 614	6 606	2	6 599	6 592	6 585
9 931	9 920	9 909	3	9 899	9 883	9 878
1 1 241	1 1 227	1 1 213	Pen. 1	1 1 199	1 1 185	1 1 170
2 2 483	2 2 451	2 2 420	2	2 2 397	2 2 389	2 2 341
3 3 724	3 3 681	3 3 639	3	3 3 596	3 3 554	3 3 511
4 4 966	4 4 909	4 4 852	4	4 4 795	4 4 738	4 4 682
5 5 207	5 5 138	5 5 065	5	5 5 994	5 5 923	5 5 852
6 6 448	6 6 360	6 6 277	6	6 6 192	6 6 107	6 6 023
7 7 689	7 7 590	7 7 49	7	7 7 391	7 7 282	7 7 193
8 8 931	8 8 817	8 8 703	8	8 8 590	8 8 478	8 8 363
9 11 172	9 11 044	9 10 916	9	9 10 788	9 10 651	9 10 534
10 0 414	10 0 271	10 0 129	10	10 11 945	10 11 845	10 11 704
12 1 655	12 1 498	12 1 342	11	12 1 186	12 1 030	12 0 875
13 2 897	13 2 726	13 2 555	Shilg. 1	13 2 385	13 2 215	13 2 045
14 4 138	14 4 052	14 3 966	2	14 4 799	14 4 629	14 4 459
15 5 379	15 5 277	15 5 181	3	15 5 954	15 5 854	15 5 754
16 6 620	16 6 503	16 6 406	4	16 6 109	16 6 009	16 5 909
17 7 861	17 7 729	17 7 632	5	17 7 264	17 7 164	17 7 064
18 9 102	18 8 959	18 8 862	6	18 8 419	18 8 319	18 8 219
19 10 343	19 10 189	19 10 092	7	19 10 676	19 10 576	19 10 476
20 11 584	20 11 419	20 11 322	8	20 11 831	20 11 731	20 11 631
21 12 825	21 12 650	21 12 553	9	21 12 986	21 12 886	21 12 786
22 14 066	22 13 881	22 13 784	10	22 14 141	22 14 041	22 13 941
23 15 307	23 15 112	23 15 015	11	23 15 296	23 15 196	23 15 096
24 16 548	24 16 343	24 16 246	12	24 16 451	24 16 351	24 16 251
25 17 789	25 17 574	25 17 477	13	25 17 606	25 17 506	25 17 406
26 19 030	26 18 805	26 18 708	14	26 19 761	26 19 661	26 19 561
27 20 271	27 20 036	27 19 939	15	27 20 916	27 20 816	27 20 716
28 21 512	28 21 267	28 21 170	16	28 22 071	28 21 971	28 21 871
29 22 753	29 22 498	29 22 401	17	29 23 226	29 23 126	29 23 026
30 24 004	30 23 739	30 23 642	18	30 24 381	30 24 281	30 24 181
31 25 245	31 24 970	31 24 873	19	31 25 536	31 25 436	31 25 336
32 26 486	32 26 201	32 26 104	20	32 26 691	32 26 591	32 26 491
33 27 727	33 27 432	33 27 335	21	33 27 846	33 27 746	33 27 646
34 28 968	34 28 663	34 28 566	22	34 29 001	34 28 901	34 28 801
35 30 209	35 29 894	35 29 797	23	35 30 156	35 30 056	35 29 956
36 31 450	36 31 125	36 31 028	24	36 31 311	36 31 211	36 31 111
37 32 691	37 32 356	37 32 259	25	37 32 466	37 32 366	37 32 266
38 33 932	38 33 587	38 33 490	26	38 33 621	38 33 521	38 33 421
39 35 173	39 34 818	39 34 721	27	39 34 776	39 34 676	39 34 576
40 36 414	40 36 049	40 35 952	28	40 35 931	40 35 831	40 35 731
41 37 655	41 37 280	41 37 183	29	41 37 086	41 36 986	41 36 886
42 38 896	42 38 511	42 38 414	30	42 38 241	42 38 141	42 38 041
43 40 137	43 39 742	43 39 645	31	43 39 396	43 39 296	43 39 196
44 41 378	44 40 973	44 40 876	32	44 40 551	44 40 451	44 40 351
45 42 619	45 42 204	45 42 107	33	45 41 706	45 41 606	45 41 506
46 43 860	46 43 435	46 43 338	34	46 42 861	46 42 761	46 42 661
47 45 101	47 44 666	47 44 569	35	47 44 016	47 43 916	47 43 816
48 46 342	48 45 897	48 45 799	36	48 45 171	48 45 071	48 44 971
49 47 583	49 47 128	49 47 031	37	49 46 326	49 46 226	49 46 126
50 48 824	49 48 369	49 48 272	38	50 47 481	50 47 381	50 47 281
51 50 065	50 49 610	50 49 513	39	51 48 636	51 48 536	51 48 436
52 51 306	51 50 851	51 50 754	40	52 49 791	52 49 691	52 49 591
53 52 547	52 52 092	52 51 995	41	53 50 946	53 50 846	53 50 746
54 53 788	53 53 323	53 53 226	42	54 52 101	54 52 001	54 51 901
55 55 029	55 54 564	55 54 467	43	55 53 256	55 53 156	55 53 056
56 56 270	56 55 799	56 55 702	44	56 54 411	56 54 311	56 54 211
57 57 511	57 57 046	57 56 949	45	57 55 566	57 55 466	57 55 366
58 58 752	58 58 287	58 58 190	46	58 56 721	58 56 621	58 56 521
59 60 003	59 59 528	59 59 431	47	59 57 876	59 57 776	59 57 676
60 61 244	60 60 769	60 60 672	48	60 59 031	60 58 931	60 58 831
61 62 485	61 62 010	61 61 913	49	61 60 186	61 60 086	61 59 986
62 63 726	62 63 251	62 63 154	50	62 61 341	62 61 241	62 61 141
63 64 967	63 64 492	63 64 395	51	63 62 496	63 62 396	63 62 296
64 66 208	64 65 733	64 65 636	52	64 63 651	64 63 551	64 63 451
65 67 449	65 66 974	65 66 877	53	65 64 806	65 64 706	65 64 606
66 68 690	66 68 215	66 68 118	54	66 65 961	66 65 861	66 65 761
67 69 931	67 69 456	67 69 359	55	67 67 116	67 67 016	67 66 916
68 71 172	68 70 697	68 70 600	56	68 68 271	68 68 171	68 68 071
69 72 413	69 71 938	69 71 841	57	69 69 426	69 69 326	69 69 226
70 73 654	70 73 179	70 73 082	58	70 70 581	70 70 481	70 70 381
71 74 895	71 74 420	71 74 323	59	71 71 736	71 71 636	71 71 536
72 76 136	72 75 661	72 75 564	60	72 72 891	72 72 791	72 72 691
73 77 377	73 76 892	73 76 795	61	73 74 046	73 73 946	73 73 846
74 78 618	74 78 133	74 78 036	62	74 75 201	74 75 101	74 75 001
75 79 859	75 79 374	75 79 277	63	75 76 356	75 76 256	75 76 156
76 81 100	76 80 615	76 80 518	64	76 77 511	76 77 411	76 77 311
77 82 341	77 81 856	77 81 759	65	77 78 666	77 78 566	77 78 466
78 83 582	78 83 097	78 83 000	66	78 79 821	78 79 721	78 79 621
79 84 823	79 84 338	79 84 241	67	79 80 976	79 80 876	79 80 776
80 86 064	80 85 579	80 85 482	68	80 82 131	80 82 031	80 81 931
81 87 305	81 86 820	81 86 723	69	81 83 286	81 83 186	81 83 086
82 88 546	82 88 061	82 87 964	70	82 84 441	82 84 341	82 84 241
83 89 787	83 89 302	83 89 205	71	83 85 596	83 85 496	83 85 396
84 91 028	84 90 543	84 90 446	72	84 86 751	84 86 651	84 86 551
85 92 269	85 91 784	85 91 687	73	85 87 906	85 87 806	85 87 706
86 93 510	86 93 025	86 92 928	74	86 89 061	86 88 961	86 88 861
87 94 751	87 94 266	87 94 169	75	87 90 216	87 90 116	87 90 016
88 95 992	88 95 507	88 95 410	76	88 91 371	88 91 271	88 91 171
89 97 233	89 96 748	89 96 651	77	89 92 526	89 92 426	89 92 326
90 98 474	89 97 989	89 97 892	78	90 93 681	90 93 581	90 93 481
91 99 715	90 99 230	90 99 133	79	91 94 836	91 94 736	91 94 636
92 100 956	91 100 471	91 100 374	80	92 95 991	92 95 891	92 95 791
93 102 197	92 101 712	92 101 615	81	93 97 146	93 97 046	93 96 946
94 103 438	93 102 953	93 102 856	82	94 98 301	94 98 201	94 98 101
95 104 679	94 104 194	94 104 097	83	95 99 456	95 99 356	95 99 256
96 105 920	95 105 435	95 105 338	84	96 100 611	96 100 511	96 100 411
97 107 161	96 106 676	96 106 579	85	97 101 766	97 101 666	97 101 566
98 108 402	97 107 917	97 107 820	86	98 102 921	98 102 821	98 102 721
99 109 643	98 109 158	98 109 061	87	99 104 076	99 103 976	99 103 876
100 110 884	99 110 403	99 110 306	88	100 105 231	100 105 131	100 105 031
101 112 125	100 111 644	100 111 547	89	101 106 386	101 106 286	101 106 186
102 113 366	101 112 885	101 112 788	90	102 107 541	102 107 441	102 107 341
103 114 607	102 114 126	102 114 029	91	103 108 696	103 108 596	103 108 496
104 115 848	103 115 367	103 115 270	92	104 109 851	104 109 751	104 109 651
105 117 089	104 116 608	104 116 511	93	105 111 006	105 110 906	105 110 806
106 118 330	105 117 849	105 117 752	94	106 112 161	106 112 061	106 111 961
107 119 571	106 119 090	106 118 993	95	107 113 316	107 113 216	107 113 116
108 120 812	107 120 331	107 120 234	96	108 114 471	108 114 371	108 114 271
109 122 053	108 121 572	108 121 475	97	109 115 626	109 115 526	109 115 426
110 123 294	109 122 813	109 122 716	98	110 116 781	110 116 681	110 116 581
111 124 535	110 124 054	110 123 957	99	111 117 936	111 117 836	111 117 736
112 125 776	111 125 295	111 125 198	100	112 119 091	112 118 991	112 118 891
113 127 017	112 126 536	112 126 439	101	113 120 246	113 120 146	113 120 046
114 128 258	113 127 777	113 127 680	102	114 121 401	114 121 301	114 121 201
115 129 499	114 129 018	114 128 921	103	115 122 556	115 122 456	115 122 356
116 130 740	115 130 259	115 130 162	104	116 123 711	116 123 611	116 123 511
117 131 981	116 131 500	116 131 403	105	117 124 866	117 124 766	117 124 666
118 133 222	117 132 741	117 132 644	106	118 126 021	118 125 921	118 125 821
119 134 463	118 133 982	118 133 885	107	119 127 176	119 127 076	119 126 976
120 135 704	119 135 223	119 135 126	108	120 128 331	120 128 231	120 128 131
121 136 945	120 136 464	120 136 367	109	121 129 486	121 129 386	121 129 286
122 138 186						

POUNDS STERLING INTO RUPEES.

Rs. A.P.D.P.	Rs. A.P.D.P.	Rs. A.P.D.P.	Amount.	Rs. A.P.D.P.	Rs. A.P.D.P.	Rs. A.P.D.P.
3259	3286	3282	Far. 1	3279	3275	3272
6578	6571	6564	2	6557	6553	6543
9867	9857	9849	3	9836	9825	9815
1 1 156	1 1 142	1 1 128	Pen. 1	1 1 114	1 1 100	1 1 068
2 2 313	2 2 264	2 2 276	2	2 2 228	2 2 200	2 2 173
3 3 469	3 3 427	3 3 386	3	3 3 348	3 3 301	3 3 259
4 4 635	4 4 569	4 4 513	4	4 4 457	4 4 401	4 4 345
5 5 784	5 5 711	5 5 641	5	5 5 571	5 5 501	5 5 431
6 6 938	6 6 853	6 6 769	6	6 6 635	6 6 601	6 6 518
7 7 094	7 7 996	7 7 897	7	7 7 799	7 7 701	7 7 604
8 8 251	8 8 138	8 8 026	8	8 8 914	8 8 802	8 8 690
9 10 407	9 10 280	9 10 154	9	9 10 028	9 9 902	9 9 776
10 11 563	10 11 442	10 11 322	10	10 11 142	10 11 022	10 10 893
12 0 719	12 0 685	12 0 410	11	12 0 856	12 0 102	11 11 949
12 1 876	13 1 707	13 1 533	Shilg. 1	13 1 370	13 1 238	13 1 035
110 3 752	110 3 414	110 3 077	2	113 2 741	110 2 406	110 2 070
2 7 5 637	2 7 5 121	2 7 4 615	3	2 7 4 111	2 7 3 605	2 7 3 105
3 4 7 503	3 4 6 828	3 4 6 154	4	3 4 5 491	3 4 4 810	3 4 4 141
4 1 9 379	4 1 8 535	4 1 7 692	5	4 1 6 852	4 1 6 013	4 1 5 174
4 14 11 255	4 14 10 242	4 14 9 231	6	4 14 8 222	4 14 7 215	4 14 6 211
5 12 1 131	5 11 11 949	5 11 10 769	7	5 11 9 592	5 11 8 418	5 11 7 246
6 9 3 008	6 9 1 656	6 9 3 005	8	6 8 10 663	6 8 9 620	6 8 8 281
7 6 4 682	7 6 3 363	7 6 1 846	9	7 6 0 333	7 5 10 823	7 5 9 916
8 3 6 753	8 3 6 070	8 3 3 385	10	8 3 1 703	8 3 0 026	8 2 10 351
9 0 8 634	9 0 6 776	9 0 4 923	11	9 0 3 074	8 15 13 228	8 15 11 387
9 13 10 510	9 13 8 483	9 13 6 452	12	9 13 4 444	9 13 2 431	9 13 0 422
10 11 0 859	10 10 10 190	10 10 8 000	13	10 10 5 814	10 10 3 633	10 10 1 457
11 8 2 261	11 7 11 597	11 7 9 538	14	11 7 7 185	11 7 4 836	11 7 2 492
12 5 4 187	12 5 1 614	12 4 11 077	15	12 4 8 555	12 4 6 038	12 4 3 527
13 2 6 013	13 2 3 311	13 2 0 615	16	13 1 9 925	13 1 7 241	13 1 4 567
13 15 7 889	13 15 5 018	13 15 2 154	17	13 14 11 296	13 14 8 443	13 14 5 597
14 12 9 7 4	14 12 6 725	14 12 3 692	18	14 12 0 668	14 11 9 646	14 11 6 632
15 9 11 649	15 9 8 432	15 9 5 231	19	15 9 2 036	15 8 10 849	15 8 7 637
16 7 1 616	16 6 10 139	16 6 6 769	20	16 6 3 407	16 6 0 051	16 5 8 708
22 14 3 032	22 13 8 278	22 13 1 533	21	22 12 6 813	22 12 0 102	22 11 5 406
49 5 4 548	49 4 6 417	49 3 8 308	22	49 2 10 220	49 2 0 154	49 1 2 109
65 12 6 064	65 11 4 556	65 10 3 077	23	65 9 1 626	65 8 0 205	65 6 10 812
82 3 7 580	82 2 2 695	82 0 9 646	24	81 15 5 333	81 14 0 255	81 12 7 514
95 10 9 095	95 9 0 834	95 7 4 615	25	98 5 8 440	98 4 2 417	98 2 4 217
115 1 10 612	114 15 10 973	114 13 11 385	26	114 11 11 846	114 10 0 358	114 8 0 920
131 9 0 125	131 6 9 112	131 4 6 154	27	131 2 3 253	131 0 0 409	130 13 9 632
148 0 1 645	147 13 7 251	147 11 0 923	28	147 8 6 660	147 6 0 461	147 3 6 326
164 7 3 16	164 4 5 390	164 1 7 692	29	163 14 10 066	163 12 0 512	163 9 0 201
328 14 6 321	328 8 10 781	328 3 3 885	30	327 13 8 132	327 8 1 023	327 2 6 058
493 5 9 432	493 13 4 171	492 4 11 077	31	491 12 6 190	491 4 1 536	490 11 0 086
657 13 0 642	657 1 9 551	656 6 9 769	32	655 11 4 265	655 0 2 047	654 5 0 115
822 4 3 803	821 6 2 952	820 8 2 462	33	819 10 2 331	818 12 2 550	817 14 3 144
936 11 6 664	935 10 8 342	934 9 10 154	34	983 9 0 397	982 8 3 070	981 7 6 173
1,151 2 10 124	1,149 15 1 735	1,148 11 5 846	35	1,147 7 10 463	1,146 4 3 582	1,145 0 9 201
1,315 10 1 283	1,314 3 7 123	1,312 13 1 533	36	1,311 6 8 629	1,310 0 4 094	1,308 10 0 280
1,430 1 4 445	1,428 8 0 513	1,426 14 9 231	37	1,475 5 6 696	1,473 12 4 608	1,472 3 3 259
1,644 8 7 606	1,642 12 5 904	1,641 0 4 923	38	1,639 4 4 662	1,637 8 5 117	1,635 12 6 288
3,289 1 3 212	3,285 8 11 807	3,282 0 9 846	39	3,278 7 9 233	3,275 0 10 235	3,271 9 0 575
4,933 9 10 818	4,928 5 5 711	4,923 1 2 789	40	4,917 13 1 985	4,912 9 3 352	4,907 5 8 683
6,578 1 6 424	6,571 11 1 615	6,564 1 7 692	41	6,557 1 6 647	6,550 1 8 469	6,543 2 1 160
8,222 11 2 020	8,214 14 5 519	8,205 2 0 615	42	8,196 5 11 308	8,187 10 1 586	8,178 14 7 438
9,867 3 9 636	9,853 10 11 422	9,846 2 5 538	43	9,835 10 3 970	9,825 2 6 704	9,814 11 1 725
11,511 15 6 242	11,499 7 5 326	11,487 2 10 462	44	11,474 14 6 692	11,462 10 11 821	11,450 7 8 013
13,156 5 0 845	13,142 3 11 230	13,128 3 3 355	45	13,114 3 1 293	13,100 3 4 936	13,086 4 2 800
14,800 13 8 434	14,785 0 5 134	14,769 3 8 308	46	14,753 7 5 955	14,737 11 10 056	14,722 0 6 588
16,445 6 4 060	16,427 12 11 037	16,410 4 1 231	47	16,392 11 10 617	16,375 4 3 173	16,357 13 2 875
32,890 12 8 120	32,875 9 10 078	32,860 3 2 462	48	32,785 7 9 234	32,750 8 6 345	32,715 10 5 751
49,336 3 0 180	49,283 6 9 112	49,230 12 3 692	49	49,178 3 7 851	49,125 12 9 651	49,073 7 8 626
65,781 9 4 240	65,711 3 8 150	65,641 0 4 923	50	65,570 15 6 467	65,501 1 0 918	65,431 4 11 502
82,226 15 8 310	82,139 0 7 187	82,051 4 6 144	51	81,963 11 5 084	81,876 5 3 864	81,789 2 3 277
98,672 6 0 380	98,566 13 6 225	98,461 8 7 355	52	98,356 7 3 701	98,251 9 7 088	98,146 15 5 282
1,15,17 12 4 280	1,14,994 10 5 262	1,14,871 12 3 315	53	1,14,749 3 2 318	1,14,626 13 10 209	1,14,504 12 8 128
1,31,563 2 8 480	1,31,422 7 4 299	1,31,282 0 9 846	54	1,31,141 15 0 955	1,31,002 2 1 382	1,30,863 9 11 003
1,48,008 9 0 540	1,47,850 4 3 337	1,47,692 4 11 077	55	1,47,584 10 11 552	1,47,377 6 4 554	1,47,220 7 1 879
1,64,453 15 4 600	1,64,278 1 2 871	1,64,102 9 0 308	56	1,63,927 6 10 159	1,63,752 10 7 727	1,63,578 4 4 744

POUNDS STERLING INTO RUPEES.

ls. 2 ¹¹ / ₁₆ d.	ls. 2 ⁴ / ₅ d.	ls. 2 ³ / ₄ d.	Amount.	ls. 2 ⁴ / ₅ d.	ls. 2 ³ / ₄ d.	ls. 2 ⁴ / ₅ d.
Rs. A. P. D.	Rs. A. P. D.	Rs. A. P. D.		Rs. A. P. D.	Rs. A. P. D.	Rs. A. P. D.
3208	3 265	3 261	Far. 1	3 254	3 254	3 251
6536	6 529	6 524	2	6 518	6 518	6 501
9804	9 794	9 788	3	9 773	9 768	9 752
1 1072	1 1 058	1 1 045	Pen. 1	1 1 031	1 1 017	1 1 003
2 2 145	2 2 117	2 2 089	2	2 2 082	2 2 084	2 2 096
3 3 217	3 3 176	3 3 134	3	3 3 092	3 3 051	3 3 010
4 4 289	4 4 234	4 4 178	4	4 4 135	4 4 083	4 4 019
5 5 362	5 5 292	5 5 228	5	5 5 154	5 5 085	5 5 016
6 6 434	6 6 351	6 6 268	6	6 6 188	6 6 112	6 6 019
7 7 506	7 7 409	7 7 312	7	7 7 215	7 7 119	7 7 022
8 8 578	8 8 458	8 8 357	8	8 8 245	8 8 138	8 8 025
9 9 651	9 9 526	9 9 401	9	9 9 277	9 9 153	9 9 029
10 10 723	10 10 584	10 10 446	10	10 10 308	10 10 169	10 10 032
11 11 796	11 11 643	11 11 490	11	11 11 338	11 11 186	11 11 038
13 0 868	13 0 711	13 0 535	Shilg. 1	13 0 369	13 0 203	13 0 038
110 1 736	110 1 403	110 1 070	2	110 0 735	110 0 407	110 0 076
2 7 2604	2 7 2164	2 7 1805	3	2 7 1107	2 7 0810	2 7 0114
3 4 3472	3 4 2890	3 4 2140	4	3 4 1476	3 4 0814	3 4 0152
4 1 4310	4 1 3507	4 1 2675	5	4 1 1845	4 1 1017	4 1 0190
4 14 5208	4 14 4203	4 14 3210	6	4 14 2214	4 14 1220	4 14 0229
5 11 6077	5 11 4910	5 11 3745	7	5 11 2583	5 11 1424	5 11 0267
6 8 6945	6 8 5611	6 8 4280	8	6 8 2952	6 8 1627	6 8 0305
7 5 7813	7 5 6312	7 5 4815	9	7 5 3321	7 5 1831	7 5 0343
8 2 8681	8 2 7014	8 2 5350	10	8 2 3690	8 2 2034	8 2 0381
8 15 959	8 15 7715	8 15 5855	11	8 15 4059	8 15 2337	8 15 0419
9 12 10417	9 12 8416	9 12 6420	12	9 12 4428	9 12 2441	9 12 0457
10 9 11285	10 9 9118	10 9 6955	13	10 9 4797	10 9 2644	10 9 0496
11 7 0153	11 6 9819	11 6 7490	14	11 6 5163	11 6 2847	11 6 0533
12 4 1021	12 3 10521	12 3 8025	15	12 3 5536	12 3 3051	12 3 0571
13 1 1859	13 0 11222	13 0 8560	16	13 0 5905	13 0 3254	13 0 0610
13 14 2757	13 13 11923	13 13 9095	17	13 13 6274	13 13 3458	13 13 0648
14 12 3628	14 11 0845	14 10 9631	18	14 13 6643	14 10 3661	14 10 0686
15 8 4494	15 8 1323	15 7 10168	19	15 7 7012	15 7 3895	15 7 0724
16 5 5362	16 5 2028	16 4 10701	20	16 4 7381	16 4 4068	16 4 0762
22 10 10723	22 10 4055	22 9 9401	1	22 9 2761	22 8 8136	22 8 1324
49 0 4085	48 15 6033	48 14 8102	2	48 13 10142	48 13 0203	48 12 2286
65 5 9447	65 4 8111	65 3 6803	3	65 2 5523	65 1 4271	65 0 3043
81 11 2809	81 9 10138	81 8 5513	4	81 7 0903	81 5 8339	81 4 5310
98 0 8170	97 15 0166	97 13 4204	5	97 11 8324	97 10 4007	97 8 4571
114 6 1632	114 4 2193	114 2 2904	6	114 0 3665	113 14 4475	113 12 5333
130 11 6894	130 9 4221	130 7 1805	7	130 4 11046	130 2 8544	130 0 8095
147 1 0255	146 14 6429	146 12 0308	8	146 9 6426	146 7 0810	146 4 6857
163 6 5617	163 8 8776	163 0 11006	9	162 14 1807	162 11 4678	162 8 7619
326 12 11234	326 7 4554	326 1 10013	10	325 12 3614	325 6 9356	325 1 3238
490 3 4851	489 11 0829	489 2 9019	20	488 10 5421	488 2 2034	487 9 10577
653 9 10468	652 14 9155	652 3 8025	30	651 8 7428	650 13 6712	650 2 8478
817 0 4083	816 2 5332	815 4 7034	40	814 6 9005	813 8 11390	812 11 2695
980 6 9702	979 6 1653	978 5 6028	50	977 4 10342	976 4 4068	975 5 9714
1143 13 3313	1142 9 9834	1141 6 5045	60	1140 3 0649	1138 5 8746	1137 12 5333
1317 3 8998	1305 13 6210	1304 7 4061	70	1303 1 2458	1301 11 1424	1300 5 0952
1470 10 2593	1469 1 2487	1467 8 3057	80	1466 15 4263	1464 6 6104	1462 13 8571
1634 0 8170	1632 4 10768	1630 9 2084	90	1628 13 6070	1627 1 10780	1625 6 4190
3268 1 4340	3264 9 9826	3261 2 4127	100	3257 11 0140	3254 3 9559	3250 12 8381
4902 4 5111	4896 14 8239	4891 11 6191	200	4886 8 6210	4881 5 8333	4876 3 0571
6536 2 8651	6529 3 7052	6522 4 8255	300	6515 6 0289	6509 7 7119	6501 9 4762
8170 3 4851	8161 8 5815	8152 13 10313	400	8144 3 6350	8135 9 5898	8126 15 8912
9804 4 1021	9793 13 4573	9783 7 0382	500	9773 1 0420	9762 11 4678	9752 6 1143
11438 4 9191	11428 2 3341	11414 0 2446	600	11401 14 6490	11389 13 3458	11377 12 5333
13172 5 5382	13053 7 2104	13044 9 4610	700	13030 12 0630	13016 15 2237	13003 2 9524
14706 6 1532	14690 12 0807	14675 2 6573	800	14659 9 6860	14644 1 1017	14628 9 1714
16340 6 9792	16323 0 11630	16305 11 8687	900	16288 7 0700	16271 2 11797	16253 15 5905
32680 13 7404	32616 11 1260	32611 7 5274	1,000	32576 14 1400	32542 5 11593	32507 14 11810
49021 4 5106	48969 2 10391	48917 3 1811	2,000	48865 1 2100	48813 8 11390	48761 14 5714
65361 11 2819	65292 3 10521	65222 14 10548	3,000	65153 12 2800	65034 11 11186	65015 13 11619
81702 2 0511	81615 4 10151	81528 10 7135	4,000	81442 3 3499	81355 14 10983	81269 13 5524
98042 8 10213	97938 5 9781	97834 8 8322	5,000	97730 10 4199	97627 1 10780	97523 12 11439
114382 15 7915	114281 6 9411	114140 2 0459	6,000	114010 1 4999	113898 4 10576	113777 12 5323
131723 6 5171	130554 7 9041	130445 13 9096	7,000	130307 8 5599	130169 7 10378	130031 11 11238
147063 13 3819	146907 8 8672	146751 9 5732	8,000	146595 15 6238	146440 10 10169	146285 11 5143
163404 4 1021	163230 9 3302	163057 5 2389	9,000	162884 6 6999	162711 13 9866	162539 10 11048
			10,000			

POUNDS STERLING INTO RUPEES.

Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.	Amount.	Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3247	3244	3241	Far. 1	8237	8234	8233
6495	6488	6481	2	6474	6467	6461
9742	9732	9722	3	9711	9701	9694
10989	10979	10969	4	10948	10935	10921
21979	21951	21924	5	21897	21869	21842
32968	32927	32883	6	32845	32804	32763
43958	43908	43848	7	43793	43739	43685
54947	54879	54810	8	54742	54674	54603
65937	65854	65772	9	65690	65608	65527
76926	76830	76734	10	76639	76548	76448
87915	87808	87696	11	87687	87588	87489
98905	98781	98655	12	98635	98533	98433
109894	109757	109620	13	109484	109347	109211
110984	110783	110582	14	110482	110382	110282
1211873	1211709	1211544	15	1211380	1211217	1211054
1311740	1311417	1311089	16	1310781	1310444	1310107
2611619	2611126	2610633	17	2610141	2609651	2609161
3311493	3310834	3310177	18	3309532	3308867	3308215
4011366	4010543	4009722	19	4008932	4008084	4007268
41311239	41310251	41309266	20	4130822	4130730	4130632
51011112	5100960	5100810	21	5100763	5100616	5100475
6710985	6710668	6710354	22	6710243	6710095	6709948
7410858	7410477	7410099	23	7410424	7410276	7410128
8110732	8110366	8110000	24	8110504	8110356	8110208
81410605	8140794	8140528	25	8140584	8140385	8140186
91110478	9110809	9110532	26	9110460	9110262	9110064
10110351	1010811	1010536	27	1010345	1010148	1010167
11510224	1150792	1150560	28	1150323	1150131	1150171
1220097	1220028	1220015	29	1220276	1220252	1220234
13150970	1315036	1315009	30	1315036	1315009	1315009
13120844	1312045	1312023	31	1312047	1312023	1312023
1499717	1499674	1499639	32	1499647	1499603	1499568
1569690	1569648	1569613	33	1569628	1569584	1569549
1639463	1639171	1638886	34	1639184	1638897	1638612
3276922	3276034	3275146	35	3276126	3275146	3274166
43114389	4310613	4309788	36	4310324	4309488	4308652
64151854	6414084	6412984	37	64110432	6410347	6409651
81211315	8110685	8100235	38	80140400	8013564	8013088
97868778	9781028	9775181	39	9710648	9700201	9699754
113106241	11307197	11302770	40	1130258	1130035	1129812
129143704	12912189	12910008	41	12907894	12905695	12903496
14621187	14517540	14513975	42	14510472	14508302	14506132
162510830	16231711	16208861	43	16113808	16110368	16106928
324192260	32403421	32387622	44	32314160	32300737	32287314
48717695	48696132	48674569	45	48690240	48670105	48650000
649176520	648126843	648126843	46	64768320	646119474	645090902
81113150	81015853	81012304	47	80944400	80868842	80793284
97433780	973210284	97221565	48	97120481	97018211	96915943
113692410	113551976	1134120025	49	113215581	1131127579	1130093779
1293151040	129291685	129268266	50	1294134841	129376647	129339804
1461411670	1459123396	1456837747	51	145611721	145526816	1454419053
16231010300	1621155107	1619208801	52	161138801	1610613681	1609839356
324758600	32431410213	324081215	53	32371562	32338101368	323046511
487106961	4865143320	4860121823	54	4855102403	485085053	484669767
649415201	6487138427	648102430	55	6474211203	6467105737	646001022
81156351	8109131533	810143038	56	8092118004	808434421	8076514278
974211801	9731126840	97213646	57	97114805	970110105	9690817533
11365120101	11353111747	1134124258	58	11329131606	1131714378	11305150789
1296910402	1297511483	1296240861	59	12943510407	1293919474	1293422044
1461318702	1459710980	1458245498	60	1456617208	1455193168	1453845300
16233127002	16219103067	1620286076	61	1618574008	1616868842	1615188555
3247392004	3243946133	3240510152	62	32370145017	32336135684	32302135110
4871059006	48658149200	4860796228	63	4855660025	4850542526	4845441666
6494724008	6487890266	648102304	64	6474134034	64673101368	64605101021
81183141101	8109833333	8101210380	65	8092740342	8084318211	8076514278
9742016013	9731713639	972153456	66	9711212051	970108563	9690883381
11365781015	1135377946	1134171658	67	11329334059	11317151895	11305150789
12969418017	1297572053	1296240808	68	129435310607	12939347510737	129342158442
1461318019	14597812359	1458246833	69	1466920076	14551512759	145382124997
1623671310021	1621966665	1620250759	70	16135494084	1611684342	161015131552

POUNDS STERLING INTO RUPEES.

ls. 2 ¹ / ₂ d.	ls. 2 ¹ / ₂ d.	ls. 2 ¹ / ₂ d.	Amount	ls. 2 ¹ / ₂ d.	ls. 2 ¹ / ₂ d.	ls. 2 ¹ / ₂ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 227	3 224	3 220	Far. 1	3 217	3 213	3 210
6 454	6 447	6 440	2	6 434	6 427	6 420
9 681	9 671	9 660	3	9 650	9 640	9 630
1 0 808	1 0 894	1 0 881	Pen. 1	1 0 867	1 0 854	1 0 840
2 1 815	2 1 758	2 1 761	2	2 1 784	2 1 707	2 1 680
3 2 723	3 2 682	3 2 645	3	3 2 601	3 2 561	3 2 520
4 3 630	4 3 578	4 3 522	4	4 3 465	4 3 414	4 3 361
5 4 538	5 4 470	5 4 403	5	5 4 385	5 4 268	5 4 201
6 5 445	6 5 364	6 5 283	6	6 5 202	6 5 121	6 5 041
7 6 353	7 6 258	7 6 164	7	7 6 069	7 5 975	7 5 881
8 7 261	8 7 152	8 7 044	8	8 6 983	8 6 888	8 6 791
9 8 168	9 8 046	9 7 911	9	9 7 808	9 7 682	9 7 561
10 9 076	10 8 940	10 8 805	10	10 8 671	10 8 536	10 8 401
11 9 983	11 9 834	11 9 685	11	11 9 537	11 9 389	11 9 241
12 10 891	12 10 728	12 10 566	Shlg. 1	12 10 404	12 10 243	12 10 082
1 9 9 782	1 9 9 456	1 9 9 122	2	1 9 8 508	1 9 8 455	1 9 8 163
2 6 8 672	2 6 8 155	2 6 7 698	3	2 6 7 213	2 6 6 728	2 6 6 245
3 3 7 563	3 3 6 912	3 3 6 264	4	3 3 5 617	3 3 4 971	3 3 4 326
4 0 6 454	4 0 5 641	4 0 4 831	5	4 0 4 021	4 0 3 213	4 0 2 403
4 13 5 344	4 13 4 369	4 13 3 396	6	4 13 2 425	4 13 1 456	4 13 0 469
5 10 4 235	5 10 3 098	5 10 1 962	7	5 10 0 819	5 9 9 1 699	5 9 10 571
6 7 3 126	6 7 1 826	6 7 0 528	8	6 6 11 324	6 6 9 941	6 6 8 652
7 4 2 017	7 4 0 654	7 3 11 094	9	7 3 9 831	7 3 8 154	7 3 6 731
8 1 0 908	8 0 11 252	8 0 9 660	10	8 0 8 042	8 0 6 427	8 0 4 815
9 13 11 798	9 13 10 010	9 13 8 226	11	9 13 6 446	9 13 4 669	9 13 2 897
10 10 10 689	10 10 7 739	10 10 6 792	12	10 10 4 850	10 10 2 912	10 10 0 978
11 7 9 580	10 7 7 487	10 7 5 358	13	10 7 3 254	10 7 1 155	10 6 11 060
12 4 8 471	11 4 6 195	11 4 3 925	14	11 4 1 654	11 3 11 397	11 3 9 141
13 1 7 361	12 1 4 923	12 1 2 491	15	12 1 0 063	12 0 9 640	12 0 8 223
14 14 6 252	12 14 5 652	12 14 1 057	16	12 13 10 437	12 13 7 883	12 13 5 304
15 11 5 141	13 11 2 380	13 10 11 623	17	13 10 8 871	13 10 6 126	13 10 3 886
16 8 4 031	14 8 1 108	14 7 10 159	18	14 7 7 275	14 7 4 368	14 7 1 467
17 5 2 924	15 4 11 827	15 4 8 755	19	15 4 5 677	15 4 2 611	15 3 11 549
18 2 1 815	16 1 10 565	16 1 7 231	20	16 1 4 084	16 1 0 854	16 0 9 630
19 3 2 630	17 3 9 129	17 3 2 642	21	17 3 2 168	17 2 1 707	17 2 1 260
20 4 3 445	18 4 7 694	18 4 0 912	22	18 4 0 251	18 3 2 561	18 3 0 490
21 5 5 261	19 5 6 258	19 4 5 283	23	19 4 5 435	19 4 3 414	19 4 2 520
22 6 10 976	20 6 4 823	20 5 0 604	24	20 6 3 419	20 5 4 268	20 5 3 150
23 7 12 10 891	21 7 11 3 387	21 6 7 925	25	21 6 8 503	21 5 5 121	21 5 4 791
24 11 15 076	22 11 13 1952	22 11 3 245	26	22 6 4 556	22 5 7 5975	22 5 6 7411
25 12 1 2 621	23 12 15 016	23 12 10 566	27	23 6 8 770	23 5 6 838	23 5 5 041
26 13 4 336	24 13 0 11 081	24 13 4 5 881	28	24 12 0 754	24 4 7 682	24 4 7 2671
27 16 1 5 6151	25 16 1 9 646	25 16 0 1 208	29	25 16 0 838	25 16 0 556	25 16 0 3 091
28 22 11 0 301	26 22 5 7 291	26 22 0 2 411	30	26 11 0 9 675	26 11 5 5 071	26 11 0 6 062
29 4 4 6 454	27 4 3 8 4936	27 4 3 0 822	31	27 4 3 2 513	27 4 2 1 607	27 4 1 8 093
30 6 4 6 605	28 6 4 11 2 581	28 6 4 0 4 830	32	28 4 3 5 7301	28 4 2 10 142	28 4 1 12 041
31 8 0 6 756	29 8 0 14 0 227	29 8 0 3 0 038	33	29 4 3 0 138	29 4 2 6 678	29 4 1 8 505
32 9 6 8 1 0 908	29 9 6 7 0 872	29 9 6 0 7 245	34	29 6 5 0 298	29 6 4 3 213	29 6 3 1 806
33 1 12 0 6 7 059	30 1 12 3 7 517	30 1 12 0 8 453	35	30 1 12 5 18 984	30 1 12 10 11 749	30 1 12 3 2 107
34 1 1 9 12 1 210	31 1 12 8 9 613	31 1 12 8 0 9 650	36	31 1 12 8 11 2702	31 1 12 8 5 8 285	31 1 12 8 0 2 408
35 1 1 4 52 1 7 361	32 1 1 4 50 2 808	32 1 1 4 4 9 10 866	37	32 1 1 4 4 7 5 539	32 1 1 4 4 6 0 820	32 1 1 4 4 8 2 7 08
36 1 6 13 7 1 513	33 1 6 11 12 0 453	33 1 6 10 1 0 072	38	33 1 6 0 8 777	33 1 6 1 1 356	33 1 6 0 3 009
37 3 2 26 14 3 325	34 3 2 23 8 0 907	34 3 2 20 2 0 151	39	34 3 2 16 12 0 754	34 3 2 13 6 2 711	34 3 2 10 6 0 19
38 4 3 40 5 4 535	35 4 3 25 4 1 360	35 4 3 20 8 0 226	40	35 4 3 25 2 1 131	35 4 3 20 4 0 697	35 4 3 15 7 0 8
39 6 4 58 12 8 050	36 6 4 47 0 1 513	36 6 4 40 4 0 302	41	36 6 4 33 8 1 508	36 6 4 26 12 5 423	36 6 4 20 1 0 038
40 8 6 67 3 7 563	37 8 6 13 2 267	37 8 6 0 8 0 377	42	37 8 6 14 1 1 881	37 8 6 0 3 7 778	37 8 6 0 2 1 3 047
41 9 6 30 10 9 078	38 9 6 70 8 2 701	38 9 6 60 8 0 453	43	38 9 6 50 2 2 282	38 9 6 40 2 8 134	38 9 6 30 1 6 056
42 11 2 94 1 10 588	39 11 2 3 4 1 731	39 11 2 70 7 0 628	44	39 11 2 8 10 2 639	39 11 2 45 13 9 490	39 11 2 35 1 9 066
43 12 9 9 7 9 0 101	40 12 8 94 0 3 626	40 12 8 80 8 0 604	45	40 1 1 5 67 0 3 016	40 1 1 2 553 8 10 845	40 1 1 2 40 2 0 075
44 14 5 21 0 1 612	41 14 5 05 12 0 080	41 14 4 90 9 0 679	46	41 1 4 47 6 3 893	41 1 4 40 4 0 201	41 1 4 35 2 3 085
45 1 1 2 4 7 3 121	42 1 1 6 11 7 4 533	42 1 1 6 100 10 7 55	47	42 1 6 08 12 3 770	42 1 6 06 15 1 556	42 1 6 050 2 6 094
46 32 2 68 14 6 252	43 32 2 35 0 9 066	43 32 2 10 4 1 609	48	43 32 6 7 8 759	43 32 1 13 4 3 113	43 32 10 5 0 188
47 4 4 03 5 9 375	44 4 4 32 9 1 599	44 4 4 30 14 2 264	49	44 4 4 25 4 11 809	44 4 4 20 13 4 069	44 4 4 15 7 0 282
48 6 4 57 13 0 504	45 6 4 47 0 1 6132	45 6 4 40 8 3 019	50	45 6 4 33 5 3 079	45 6 4 27 12 6 226	45 6 4 20 10 0 376
49 8 6 72 4 3 830	46 8 6 18 9 10 655	46 8 6 10 3 3 774	51	46 8 6 18 8 6 848	46 8 6 10 3 3 339	46 8 6 10 2 6 470
50 9 8 6 11 6 756	47 9 6 70 5 2 108	47 9 6 60 12 4 528	52	47 9 6 50 9 10 613	47 9 6 40 13 9 339	47 9 6 30 15 0 564
51 1 12 9 42 2 9 832	48 1 12 82 10 7 731	48 1 12 70 6 5 283	53	48 1 12 9 6 2 387	48 1 12 45 9 10 895	48 1 12 35 1 6 658
52 1 29 0 75 10 1 008	49 1 28 940 3 0 664	49 1 28 805 0 6 038	54	49 1 28 6 70 2 157	49 1 28 55 9 0 452	49 1 28 40 4 0 752
53 1 4 5 210 1 4 134	50 1 4 5 06 7 11 4 797	50 1 4 4 905 10 6 791	55	50 1 4 5 755 14 9 927	50 1 4 4 602 8 2 006	50 1 4 4 51 6 6 846
54 1 6 1 214 8 7 261	51 1 6 1 175 3 9 321	51 1 6 1 006 4 7 547	56	51 1 6 0 37 11 1 693	51 1 6 0 669 7 3 585	51 1 6 0 501 9 0 949

POUNDS STERLING INTO RUPEES.

1s. 2 ¹ / ₂ d.	1s. 2 ¹ / ₂ d.	1s. 3d.	Amount.	1s. 3 ¹ / ₄ d.	1s. 3 ¹ / ₄ d.	1s. 3 ¹ / ₄ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 207	3 209	3 200	Far. 1	3 197	3 193	3 190
6 413	6 407	6 400	2	6 393	6 387	6 380
9 620	9 610	9 600	3	9 590	9 580	9 570
1 0 827	1 0 818	1 0 800	Pen. 1	1 0 787	1 0 773	1 0 760
2 1 653	2 1 627	2 1 600	2	2 1 573	2 1 547	2 1 520
3 2 450	3 2 440	3 2 400	3	3 2 350	3 2 320	3 2 280
4 3 307	4 3 253	4 3 200	4	4 3 147	4 3 094	4 3 040
5 4 134	5 4 067	5 4	5	5 3 933	5 3 867	5 3 801
6 4 960	6 4 880	6 4 800	6	6 4 730	6 4 640	6 4 561
7 5 787	7 5 693	7 5 600	7	7 5 507	7 5 414	7 5 321
8 6 614	8 6 507	8 6 400	8	8 6 299	8 6 187	8 6 081
9 7 440	9 7 320	9 7 200	9	9 7 080	9 6 960	9 6 841
10 8 267	10 8 133	10 8	10	10 7 867	10 7 734	10 7 601
11 9 094	11 8 947	11 8 800	11	11 8 653	11 8 507	11 8 361
12 9 921	12 9 760	12 9 600	Shilg. 1	12 9 440	12 9 281	12 9 121
1 9 7841	1 9 7620	1 9 7200	2	1 9 6280	1 9 6051	1 9 5823
2 6 6762	2 6 6581	2 6 6400	3	2 6 4370	2 6 4142	2 6 3914
3 3 3633	3 3 3441	3 3 3200	4	3 3 1761	3 3 1533	3 3 1305
4 0 1603	4 0 1601	4 0 0	5	3 15 11 001	3 15 10 403	3 15 10 000
4 12 11 524	4 12 10 661	4 12 9 600	6	4 12 8 601	4 12 7 684	4 12 6 729
5 9 9 445	5 9 8 821	5 9 7 200	7	5 9 6 081	5 9 4 965	5 9 3 850
6 6 7 365	6 6 6 681	6 6 4 800	8	6 6 3 621	6 6 2 245	6 6 0 973
7 3 5 486	7 3 3 844	7 3 2 400	9	7 3 0 061	7 2 11 526	7 2 10 093
8 0 3 207	8 0 1 602	8 0 0	10	7 15 10 402	7 15 8 807	7 15 7 215
8 13 1 127	8 12 11 862	8 12 9 600	11	8 12 7 842	8 12 6 037	8 12 4 336
9 9 11 048	9 9 9 122	9 9 7 200	12	9 9 5 232	9 9 3 365	9 9 1 453
10 6 8 969	10 6 6 882	10 6 4 800	13	10 6 2 722	10 6 0 649	10 5 8 579
11 3 6 889	11 3 4 642	11 3 2 400	14	11 3 0 162	11 2 9 929	11 2 7 701
12 0 4 810	12 0 2 402	12 0 0	15	11 15 9 602	11 15 7 210	11 15 4 822
12 13 2 731	12 13 0 133	12 12 9 600	16	12 12 7 043	12 12 4 491	12 12 1 944
13 10 0 652	13 9 9 623	13 9 7 200	17	13 9 4 433	13 9 1 771	13 8 11 065
14 8 10 572	14 6 7 683	14 6 4 800	18	14 6 1 823	14 5 11 052	14 5 8 137
15 3 8 493	15 3 5 400	15 3 2 400	19	15 2 11 363	15 2 8 343	15 2 5 303
16 0 6 413	16 0 3 203	16	2	15 15 8 603	15 15 5 613	15 15 2 430
32 1 0 827	32 0 8 407	32	3	31 15 5 607	31 14 11 227	31 14 4 860
48 1 7 240	48 0 9 610	48	4	47 15 2 410	47 14 4 640	47 13 7 290
64 2 1 653	64 1 6 513	64	5	63 14 11 213	63 13 10 433	63 12 9 720
80 2 8 067	80 1 4 617	80	6	79 14 8 017	79 13 4 067	79 12 0 150
96 3 2 430	95 1 7 220	96	7	95 14 4 820	95 12 9 680	95 11 2 579
112 3 8 894	112 1 10 423	112	8	111 14 1 623	111 12 3 293	111 10 6 009
128 4 3 807	128 2 1 627	128	9	127 13 0 427	127 11 8 606	127 9 7 439
144 4 9 720	144 2 4 830	144	10	143 13 7 230	143 11 2 620	143 8 9 689
160 5 4 134	160 2 8 033	160	20	159 13 4 033	159 10 8 133	159 8 0 299
320 10 8 267	320 5 4 067	320	30	319 10 8 067	319 5 4 266	319 0 5 593
480 10 0 401	480 0 0 100	480	40	479 8 0 100	479 0 0 999	478 8 0 847
640 5 4 534	640 10 8 133	640	50	639 5 4 133	638 10 8 532	638 9 1 196
800 10 8 668	800 13 4 167	800	60	799 2 8 166	798 5 4 665	797 8 1 445
960 0 8 003	960 0 0 200	960	70	959 0 0 200	958 0 0 758	957 0 1 794
1,120 5 4 525	1,121 2 8 234	1,120	80	1,118 13 4 233	1,117 10 8 931	1,116 8 2 093
1,280 10 9 069	1,281 5 4 287	1,280	90	1,278 10 8 268	1,277 5 5 064	1,276 0 2 393
1,440 0 1 204	1,441 8 0 300	1,440	100	1,438 8 0 300	1,437 0 1 198	1,436 8 2 092
1,603 5 5 336	1,601 10 8 334	1,600	200	1,598 5 4 333	1,596 10 9 331	1,595 0 2 991
3,206 10 10 672	3,203 5 4 667	3,200	300	3,196 10 8 666	3,193 5 6 661	3,190 0 5 931
4,810 0 4 028	4,805 0 1 001	4,800	400	4,795 0 0 999	4,790 0 3 952	4,785 0 8 972
6,413 5 9 344	6,406 10 9 335	6,400	500	6,393 5 8 332	6,386 11 1 332	6,380 0 11 693
8,016 11 2 651	8,008 5 5 668	8,000	600	7,991 10 9 665	7,983 5 10 653	7,975 1 2 953
9,620 0 8 017	9,610 0 2 602	9,600	700	9,590 0 1 998	9,580 0 7 983	9,570 1 5 944
11,223 13 1 353	11,211 10 10 336	11,200	800	11,188 5 6 331	11,176 11 5 314	11,165 1 8 935
12,826 11 6 659	12,813 5 6 669	12,800	900	12,786 10 10 664	12,773 8 2 644	12,760 1 13 925
14,430 0 0 026	14,415 0 8 003	14,400	1,000	14,385 0 2 997	14,370 0 11 975	14,355 2 2 916
16,033 5 5 361	16,016 10 11 337	16,000	2,000	15,983 5 7 320	15,966 11 9 306	15,950 2 5 907
32,066 12 10 722	32,033 5 10 674	32,000	3,000	31,966 11 2 660	31,933 7 6 611	31,900 4 11 813
48,100 3 4 654	48,050 0 10 110	48,000	4,000	47,950 0 9 990	47,900 3 8 917	47,850 7 5 720
64,133 9 4 465	64,066 11 9 247	64,000	5,000	63,933 5 5 319	63,866 15 1 222	63,800 9 11 626
80,167 0 2 806	80,093 6 8 634	80,000	6,000	79,916 12 0 649	79,833 10 10 628	79,750 12 5 533
96,200 6 8 167	96,100 1 8 021	96,000	7,000	95,900 1 7 979	95,800 7 6 734	95,700 14 11 439
1,12,233 13 1 528	1,12,116 12 7 555	1,12,000	8,000	1,11,863 7 3 309	1,11,767 2 5 139	1,11,651 11 3 346
1,28,267 3 6 852	1,28,133 7 6 694	1,28,000	9,000	1,27,866 12 10 639	1,27,733 14 2 445	1,27,601 3 11 252
1,44,300 10 0 251	1,44,150 2 8 031	1,44,000	10,000	1,43,850 2 6 969	1,43,700 9 11 751	1,43,551 6 5 159
1,60,334 0 5 612	1,60,166 13 5 3 8	1,60,000		1,59,833 8 1 2 9	1,59,667 5 9 0 0	1,59,501 8 11 005

POUNDS STERLING INTO RUPEES.

ls. 3 $\frac{1}{16}$ d.	ls. 3 $\frac{1}{4}$ d.	ls. 3 $\frac{1}{2}$ d.	Amount	ls. 3 $\frac{1}{4}$ d.	ls. 3 $\frac{1}{2}$ d.	ls. 3 $\frac{3}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 187	3 183	3 189	Far. 1	3 177	3 174	3 170
6 373	6 367	6 380	2	6 354	6 347	6 340
9 560	9 550	9 540	3	9 531	9 521	9 511
1 0 747	1 0 734	1 0 720	Pen. 1	1 0 707	1 0 694	1 0 681
2 1 494	2 1 467	2 1 441	2	2 1 415	2 1 388	2 1 362
3 2 241	3 2 201	3 2 161	3	3 2 122	3 2 083	3 2 043
4 2 988	4 2 935	4 2 882	4	4 2 639	4 2 577	4 2 524
5 3 734	5 3 668	5 3 602	5	5 3 537	5 3 471	5 3 405
6 4 481	6 4 402	6 4 321	6	6 4 244	6 4 165	6 4 077
7 5 228	7 5 136	7 5 043	7	7 4 981	7 4 880	7 4 768
8 5 975	8 5 869	8 5 764	8	8 5 659	8 5 554	8 5 443
9 6 722	9 6 603	9 6 484	9	9 6 365	9 6 249	9 6 130
10 7 469	10 7 337	10 7 200	10	10 7 073	10 6 942	10 6 811
11 8 216	11 8 070	11 7 925	11	11 7 781	11 7 636	11 7 492
12 8 963	12 8 804	12 8 646	Shilg. 1	12 8 488	12 8 331	12 8 173
1 9 509	1 9 505	1 9 509	2	1 9 497	1 9 461	1 9 424
2 6 288	2 6 242	2 6 193	3	2 6 146	2 6 092	2 6 050
3 2 187	3 2 127	3 2 064	4	3 2 092	3 2 032	3 2 068
3 15 813	3 15 802	3 15 730	5	3 15 641	3 15 563	3 15 487
4 12 576	4 12 427	4 12 370	6	4 12 299	4 12 183	4 12 104
5 9 278	5 9 169	5 9 052	7	5 9 147	5 9 034	5 8 914
6 5 11 701	6 5 10 438	6 5 9 168	8	6 5 795	6 5 685	6 5 587
7 2 864	7 2 737	7 2 584	9	7 2 439	7 2 297	7 2 150
7 15 567	7 15 404	7 15 240	10	7 15 081	7 14 930	7 14 774
8 12 259	8 12 084	8 11 11 106	11	8 11 939	8 11 768	8 11 597
9 8 11 552	9 8 965	9 8 775	12	9 8 587	9 8 397	9 8 203
10 5 815	10 5 644	10 5 439	13	10 5 235	10 5 028	10 4 824
11 2 547	11 2 325	11 2 104	14	11 1 108	11 1 828	11 1 647
11 15 240	11 15 002	11 14 969	15	11 14 732	11 14 495	11 14 261
12 11 1 402	12 11 886	12 11 635	16	12 11 310	12 11 1 289	12 10 10 774
13 8 365	13 8 570	13 8 291	17	13 8 028	13 7 9 620	13 7 8 947
14 5 528	14 5 247	14 4 11 627	18	14 4 738	14 4 5 950	14 4 3 121
15 2 290	15 1 11 279	15 1 8 273	19	15 1 627	15 1 2 821	15 0 11 294
15 14 11 253	15 14 808	15 14 491	2	15 14 172	15 13 10 612	15 13 7 467
31 13 505	31 13 416	31 12 939	3	31 12 524	31 11 9 223	31 11 2 935
47 12 979	47 12 849	47 11 2 758	4	47 10 528	47 9 7 835	47 8 10 402
63 11 901	63 10 832	63 9 7 077	5	63 8 7 049	63 7 6 448	63 6 5 870
79 10 826	79 9 441	79 8 0 586	6	79 6 8 811	79 5 5 058	79 4 1 327
95 9 751	95 8 497	95 6 5 518	7	95 4 10 573	95 3 3 669	95 1 8 805
111 8 672	111 6 858	111 4 10 431	8	111 2 0 835	111 1 2 281	110 15 4 272
127 7 606	127 5 463	127 3 3 394	9	127 1 2 097	126 15 11 508	126 12 11 740
143 6 528	143 4 074	143 1 8 273	10	142 15 8 569	142 12 11 504	142 10 7 207
159 5 451	159 2 839	159 0 1 193	20	158 13 5 622	158 10 10 116	158 8 2 675
318 10 902	318 5 568	318 0 2 367	30	317 10 11 243	317 5 8 231	317 0 5 350
478 0 153	477 8 247	476 0 3 578	40	476 8 4 855	476 0 8 347	475 8 8 025
637 5 614	636 10 11 316	635 0 4 770	50	635 5 10 486	634 11 4 463	634 0 10 700
796 10 056	795 13 8 145	794 0 7 153	60	794 3 4 108	793 6 2 579	792 9 1 375
956 0 3 187	955 0 4 974	954 0 7 153	70	953 0 9 729	952 1 0 694	951 1 4 0 0
1 115 5 771	1 114 3 1 608	1 113 0 8 348	80	1 111 14 3 351	1 110 11 10 810	1 109 9 6 724
1 374 11 0 249	1 373 5 10 632	1 372 0 9 540	90	1 370 11 8 972	1 369 6 8 928	1 368 1 9 399
1 434 0 4 780	1 432 8 7 451	1 431 0 10 733	100	1 429 9 2 594	1 428 1 7 041	1 426 10 0 074
1 593 5 9 311	1 591 11 4 290	1 590 0 11 925	200	1 588 6 8 215	1 586 12 5 157	1 585 2 2 749
3 186 11 6 292	3 183 6 8 530	3 180 11 11 851	300	3 176 13 4 430	3 173 8 10 314	3 170 4 5 498
4 790 1 3 924	4 775 2 0 870	4 770 2 11 776	400	4 765 4 0 845	4 760 5 3 471	4 755 6 8 248
6 373 7 1 245	6 366 13 5 161	6 360 3 11 702	500	6 353 10 8 860	6 347 1 8 628	6 340 8 10 997
7 966 12 10 556	7 958 8 9 451	7 950 4 11 607	600	7 942 1 5 075	7 933 14 1 785	7 925 11 1 746
9 561 2 7 267	9 550 4 1 747	9 540 5 11 603	700	9 530 8 1 391	9 520 10 6 942	9 510 13 4 495
11 163 8 5 178	11 141 15 6 631	11 130 6 11 471	800	11 118 14 9 506	11 107 7 0 099	11 095 15 7 245
12 7 614 2 490	12 733 10 10 321	12 720 7 11 404	900	12 707 5 5 791	12 694 3 5 266	12 681 1 9 994
14 340 3 11 601	14 325 6 8 611	14 310 8 11 326	1 000	14 295 12 1 936	14 280 15 10 413	14 266 4 0 743
15 933 9 9 112	15 917 1 6 902	15 900 9 11 255	2 000	15 884 2 10 151	15 867 12 2 570	15 851 3 8 492
31 867 3 6 224	31 834 3 1 808	31 801 3 10 596	3 000	31 768 5 8 302	31 735 8 7 140	31 702 12 6 985
47 800 13 3 386	47 751 4 8 705	47 701 13 9 764	4 000	47 652 8 6 453	47 608 4 10 711	47 554 2 10 477
63 734 7 0 448	63 668 6 3 606	63 602 7 9 019	5 000	63 536 11 4 634	63 471 1 2 281	63 405 9 1 989
79 683 0 9 569	79 585 7 10 508	79 503 11 8 273	6 000	79 420 14 2 755	79 333 13 8 551	79 256 15 5 461
95 601 10 6 722	95 502 9 5 409	95 403 11 7 538	7 000	95 305 1 0 906	95 206 9 9 421	95 108 5 8 954
1 11 535 4 3 784	1 11 419 11 0 311	1 11 304 5 8 783	8 000	1 11 189 31 0 057	1 11 074 6 0 992	1 10 959 12 4 443
1 27 468 14 0 898	1 27 338 12 7 212	1 27 204 15 6 037	9 000	1 27 073 6 9 208	1 26 942 2 4 562	1 26 811 2 3 938
1 43 402 7 10 008	1 43 253 14 2 114	1 43 105 9 5 292	10 000	1 42 957 9 7 369	1 42 809 14 8 132	1 42 652 8 7 480
1 59 388 1 7 120	1 59 170 15 9 016	1 59 006 3 4 547	10 000	1 58 941 12 5 510	1 58 777 10 11 702	1 58 613 14 10 923

POUNDS STERLING INTO RUPEES.

Rs. $3\frac{1}{2}d.$	Rs. $3\frac{1}{2}d.$	Rs. $3\frac{1}{2}d.$	Amount.	Rs. $3\frac{1}{2}d.$	Rs. $3\frac{1}{2}d.$	Rs. $3\frac{1}{2}d.$
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 167	3 164	3 160	Far. 1	3 157	3 154	3 151
6 334	6 327	6 321	2	6 314	6 308	6 303
9 501	9 491	9 481	3	9 472	9 462	9 452
1 0 668	1 0 655	1 0 642	Pen. 1	1 0 629	1 0 616	1 0 603
2 1 336	2 1 310	2 1 284	2	2 1 258	2 1 232	2 1 206
3 2 004	3 1 955	3 1 926	3	3 1 887	3 1 818	3 1 809
4 2 672	4 2 620	4 2 568	4	4 2 515	4 2 464	4 2 412
5 3 340	5 3 271	5 3 210	5	5 3 145	5 3 080	5 3 015
6 4 008	6 3 950	6 3 852	6	6 3 774	6 3 696	6 3 618
7 4 676	7 4 585	7 4 494	7	7 4 403	7 4 312	7 4 222
8 5 344	8 5 240	8 5 126	8	8 5 032	8 4 928	8 4 825
9 6 012	9 5 895	9 5 778	9	9 5 661	9 5 544	9 5 428
10 6 680	10 6 550	10 6 420	10	10 6 290	10 6 160	10 6 031
11 7 348	11 7 205	11 7 052	11	11 6 919	11 6 776	11 6 634
12 8 016	12 7 860	12 7 704	Shilg. 1	12 7 744	12 7 592	12 7 437
1 3 403	1 3 3720	1 3 3407	2	1 3 3098	1 3 2784	1 3 2474
2 6 0049	2 5 11 530	2 5 11 111	3	2 5 10 493	2 5 12 177	2 5 9 711
3 2 8068	3 2 7 440	3 2 6 815	4	3 2 6 191	3 2 5 569	3 2 4 943
3 5 4 682	3 15 3 300	3 15 2 519	5	3 15 1 739	3 15 0 961	3 15 0 185
4 12 0 049	4 11 11 160	4 11 0 222	6	4 11 0 257	4 11 8 353	4 11 7 422
5 8 3 115	5 8 7 020	5 8 5 926	7	5 8 4 355	5 8 3 715	5 8 2 658
6 5 4 132	6 5 2 880	6 5 1 621	8	6 5 0 832	6 4 11 138	6 4 9 695
7 2 0 148	7 1 10 739	7 1 9 335	9	7 1 7 930	7 1 6 530	7 1 5 132
7 14 8 168	7 14 6 599	7 14 5 037	10	7 14 3 478	7 14 1 924	7 14 0 569
8 11 4 181	8 11 2 459	8 11 0 741	11	8 10 11 028	8 10 9 314	8 10 7 606
9 8 0 198	9 7 10 319	9 7 8 444	12	9 7 6 673	9 7 4 706	9 7 2 843
10 4 8 214	10 4 6 179	10 4 4 148	13	10 4 2 121	10 4 0 099	10 3 10 030
11 1 4 231	11 1 2 039	11 0 11 852	14	11 0 9 633	11 0 7 491	11 0 5 817
11 14 0 247	11 13 8 899	11 13 7 556	15	11 13 5 217	11 13 2 833	11 13 0 554
12 10 2 264	12 10 5 739	12 10 3 259	16	12 10 1 765	12 9 10 275	12 9 7 791
13 7 4 380	13 7 1 613	13 6 10 933	17	13 6 8 312	13 6 5 697	13 6 3 028
14 4 0 297	14 3 9 479	14 3 8 637	18	14 3 8 360	14 3 1 060	14 2 10 265
15 0 8 313	15 0 5 539	15 0 2 870	19	14 15 11 408	14 15 8 452	14 15 5 502
15 13 4 330	15 13 1 199	15 12 10 074	2	15 12 6 956	15 12 3 842	15 12 0 788
31 10 8 660	31 10 2 398	31 9 8 148	3	31 9 1 912	31 8 7 638	31 8 4 477
47 8 0 690	47 7 3 536	47 6 6 222	4	47 6 5 867	47 4 11 433	47 4 2 215
63 5 5 320	63 4 4 735	63 3 4 326	5	63 2 3 823	63 1 3 378	63 0 2 954
79 2 9 649	79 1 5 694	79 0 2 370	6	78 14 10 779	78 13 7 220	78 12 3 692
95 0 1 979	94 14 7 138	94 13 0 444	7	94 11 5 735	94 9 11 064	94 8 4 431
110 13 6 309	110 11 8 261	110 9 10 519	8	110 8 0 691	110 6 2 903	110 4 5 169
126 10 10 639	126 8 9 590	126 6 8 593	9	126 4 7 646	126 2 6 752	126 0 5 908
142 8 2 969	142 5 10 789	142 3 8 667	10	142 1 2 602	141 14 10 895	141 12 6 646
158 5 7 299	158 2 11 988	158 0 4 711	11	157 13 9 558	157 11 2 439	157 8 7 885
316 11 2 598	316 5 11 975	316 0 9 481	12	315 11 7 116	315 6 4 879	315 1 2 769
475 0 9 997	474 8 11 933	474 1 2 222	13	473 9 4 674	473 1 7 318	472 9 10 154
633 6 5 196	632 11 11 931	632 1 6 968	14	631 7 2 232	630 12 9 755	630 2 5 538
791 12 0 495	790 14 11 935	790 11 7 104	15	789 4 11 790	788 3 0 197	787 11 0 923
950 1 7 794	949 1 11 923	948 2 4 444	16	947 2 9 343	946 3 6 637	945 3 3 3 8
1,103 7 3 093	1,102 4 11 933	1,102 2 9 155	17	1,102 0 8 906	1,102 14 5 076	1,102 12 3 632
1,266 12 10 392	1,265 7 11 901	1,264 3 1 926	18	1,262 14 4 465	1,261 9 7 511	1,260 4 11 077
1,425 2 5 691	1,423 10 11 889	1,422 3 6 667	19	1,420 12 2 023	1,419 4 9 955	1,417 13 6 462
1,583 8 0 9 0	1,581 18 11 876	1,580 3 11 407	100	1,578 9 11 681	1,577 0 0 824	1,575 6 1 646
3,167 0 1 979	3,163 11 11 753	3,160 7 10 815	200	3,157 3 11 161	3,154 0 0 739	3,150 12 3 692
4,750 8 2 968	4,745 9 11 629	4,740 11 10 224	300	4,735 13 10 742	4,731 0 1 182	4,726 2 5 538
6,334 0 3 9 9	6,327 7 11 536	6,320 15 9 632	400	6,314 7 10 823	6,308 0 1 877	6,301 8 7 785
7,917 8 4 948	7,909 6 11 332	7,901 3 9 037	500	7,893 1 9 903	7,885 0 1 971	7,876 14 9 231
9,501 0 5 933	9,491 3 11 278	9,481 7 8 444	600	9,471 11 9 494	9,462 2 3 566	9,452 11 0 777
11,084 8 6 928	11,073 11 11 35	11,061 11 7 852	700	11,050 5 9 065	11,039 0 2 781	11,027 11 0 923
12,668 0 7 918	12,654 15 11 011	12,641 15 7 259	800	12,638 15 8 646	12,616 0 3 154	12,603 1 2 769
14,251 8 8 907	14,236 13 10 885	14,222 3 6 667	900	14,207 9 8 226	14,193 0 3 548	14,178 7 4 615
15,835 0 9 897	15,818 11 10 764	15,802 7 6 074	1,000	15,786 3 7 807	15,770 0 3 843	15,753 13 6 462
31,670 1 7 794	31,637 7 9 558	31,604 15 0 146	2,000	31,572 7 3 614	31,540 0 7 885	31,507 11 0 923
47,505 2 5 691	47,463 3 8 292	47,407 6 6 222	3,000	47,358 10 11 422	47,310 0 11 828	47,261 8 7 835
63,340 3 3 588	63,274 15 7 587	63,209 14 2 293	4,000	63,144 14 7 227	63,080 0 1 770	63,015 6 1 846
79,176 4 1 483	79,093 11 6 821	79,012 5 6 370	5,000	78,931 2 3 034	78,855 1 7 713	78,769 3 8 908
95,010 4 11 331	94,912 7 4 585	94,814 13 0 444	6,000	94,717 5 10 841	94,620 1 11 615	94,523 1 2 769
1,10,315 5 9 278	1,10,731 3 3 349	1,10,617 4 6 5 9	7,000	1,10,503 9 6 647	1,10,390 2 3 69	1,10,274 14 9 231
1,26,580 6 7 175	1,26,549 15 2 113	1,26,419 12 0 993	8,000	1,26,359 13 2 454	1,26,160 2 7 540	1,26,030 12 3 692
1,42,515 7 5 072	1,42,368 11 0 877	1,42,222 3 6 667	9,000	1,42,076 10 10 261	1,41,830 2 11 488	1,41,784 9 10 181
1,58,350 8 2 969	1,58,187 6 11 642	1,58,024 11 0 741	10,000	1,57,862 4 6 068	1,57,700 3 3 425	1,57,538 7 4 615

POUNDS STERLING INTO RUPEES.

Rs. 3 1/4 l.	Rs. 3 1/2 l.	Rs. 3 3/4 l.	Amount.	Rs. 3 1/2 l.	Rs. 3 5/8 l.	Rs. 3 3/4 l.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 148	3 145	3 141	Far. 1	3 138	3 135	3 131
6 285	6 289	6 282	2	6 276	6 269	6 263
9 443	9 432	9 428	3	9 414	9 404	9 394
1 0 590	1 0 577	1 0 564	Pen. 1	1 0 552	1 0 539	1 0 526
2 1 180	2 1 155	2 1 129	2	2 1 103	2 1 077	2 1 051
3 1 770	3 1 732	3 1 693	3	3 1 655	3 1 618	3 1 578
4 2 361	4 2 309	4 2 258	4	4 2 206	4 2 155	4 2 104
5 2 951	5 2 855	5 2 822	5	5 2 758	5 2 694	5 2 630
6 3 541	6 3 404	6 3 337	6	6 3 309	6 3 233	6 3 158
7 4 131	7 4 041	7 3 951	7	7 3 861	7 3 771	7 3 682
8 4 721	8 4 618	8 4 516	8	8 4 418	8 4 310	8 4 208
9 5 311	9 5 196	9 5 080	9	9 4 994	9 4 849	9 4 724
10 5 902	10 5 773	10 5 644	10	10 5 516	10 5 358	10 5 260
11 6 492	11 6 350	11 6 209	11	11 6 067	11 5 926	11 5 789
12 7 082	12 6 927	12 6 773	Shlg. 1	12 6 465	12 6 312	12 6 161
1 9 2 184	1 9 18 5	1 9 1 548	2	1 9 1 288	1 9 0 921	1 9 0 624
2 5 2 246	2 5 2 782	2 5 2 8319	3	2 5 2 787	2 5 2 7396	2 5 2 6938
3 2 4 323	3 2 3 709	3 2 3 092	4	3 2 2 478	3 2 1 861	3 2 1 245
3 14 11 410	3 14 10 637	3 14 9 865	5	3 14 9 095	3 14 8 326	3 14 7 560
4 11 6 492	4 11 5 664	4 11 4 838	6	4 11 3 714	4 11 2 792	4 11 1 872
5 8 1 574	5 8 0 491	5 7 11 411	7	5 7 10 333	5 7 9 257	5 7 8 183
6 4 3 656	6 4 2 719	6 4 1 834	8	6 4 1 452	6 4 3 722	6 4 2 496
7 1 3 728	7 1 2 346	7 1 0 857	9	7 0 11 371	7 0 10 138	7 0 8 507
7 13 10 820	7 13 9 278	7 13 7 730	10	7 13 6 190	7 13 4 639	7 13 3 119
8 10 5 902	8 10 4 201	8 10 2 503	11	8 10 0 809	8 9 11 118	8 9 9 431
9 7 0 984	9 6 11 126	9 6 9 278	12	9 6 7 423	9 6 5 563	9 6 3 743
10 3 0 068	10 3 0 055	10 3 0 409	13	10 3 0 247	10 3 0 049	10 2 10 056
11 0 8 143	11 0 0 982	10 15 10 822	14	10 15 8 666	10 15 6 514	10 15 4 367
11 12 10 230	11 12 7 910	11 12 5 595	15	11 12 3 855	11 12 0 979	11 11 10 676
12 9 5 311	12 9 2 837	12 9 0 368	16	12 8 9 904	12 8 7 445	12 8 4 991
13 6 0 393	13 5 9 765	13 5 7 141	17	13 5 4 523	13 5 1 910	13 4 11 308
14 2 7 478	14 2 4 922	14 2 1 914	18	14 1 11 142	14 1 8 376	14 1 5 615
14 15 2 567	14 14 11 619	14 14 8 687	19	14 14 5 761	14 14 2 841	14 13 11 927
15 11 9 639	15 11 6 547	15 11 3 460	£ 1	15 11 0 380	15 10 9 306	15 10 6 238
31 7 7 279	31 7 1 093	31 6 9 920	2	31 6 0 760	31 5 0 612	31 5 0 477
47 3 4 918	47 2 7 640	47 1 10 380	3	47 1 1 140	47 0 3 918	46 15 6 718
62 15 2 557	62 14 1 186	62 13 1 840	4	62 12 1 520	62 11 1 294	62 10 0 954
78 11 0 197	78 9 8 733	78 8 5 801	5	78 7 1 900	78 5 10 531	78 4 7 198
94 6 9 838	94 5 3 279	94 3 8 781	6	94 2 2 280	94 0 7 637	93 15 1 431
110 2 7 475	110 0 9 829	109 15 0 21	7	109 13 2 660	109 11 5 143	109 9 7 670
125 14 6 116	125 12 4 373	125 10 3 681	8	125 8 2 040	125 6 2 439	125 4 1 908
141 10 2 754	141 7 10 919	141 5 7 141	9	141 3 2 420	141 0 11 735	140 14 8 347
157 6 0 393	157 3 5 468	157 0 10 601	10	156 14 3 800	156 11 9 091	156 9 2 338
314 12 0 737	314 6 10 931	314 1 9 202	20	313 12 7 600	313 7 6 122	313 2 4 771
474 2 1 180	471 10 4 337	471 2 7 844	30	470 10 11 399	470 3 3 184	469 11 7 156
623 8 1 574	623 13 9 868	623 3 6 405	40	627 9 3 196	6 6 15 0 245	626 4 9 541
786 14 1 967	786 1 3 329	785 4 5 006	50	784 7 6 999	783 10 9 406	782 13 11 927
944 4 2 361	943 4 8 794	942 5 3 607	60	941 5 10 799	940 6 6 367	939 7 2 312
1,101 10 2 754	1,100 8 2 230	1,099 6 2 209	70	1,098 4 2 599	1,097 2 3 429	1,096 0 4 697
1,269 0 3 146	1,267 11 7 726	1,266 7 0 810	80	1,265 2 6 398	1,263 14 0 490	1,262 9 7 083
1,416 6 3 541	1,414 15 1 191	1,413 7 11 411	90	1,412 0 10 198	1,410 9 9 551	1,409 2 9 468
1,573 12 3 934	1,572 2 6 657	1,570 8 10 012	100	1,568 15 1 998	1,567 5 6 612	1,565 11 11 853
3,147 8 7 869	3,144 5 1 314	3,141 1 8 020	200	3,137 14 3 998	3,134 11 1 224	3,131 15 9 064
4,721 4 11 503	4,716 7 7 971	4,711 10 6 037	300	4,706 13 5 994	4,702 0 7 837	4,697 3 11 560
6,295 1 3 738	6,288 10 26.8	6,282 3 4 049	400	6,275 12 7 992	6,269 6 2 449	6,262 15 11 413
7,868 13 7 672	7,860 12 9 286	7,852 12 2 061	500	7,844 11 9 990	7,836 11 0 061	7,828 11 11 268
9,442 9 11 607	9,432 15 3 943	9,423 5 0 074	600	9,413 10 11 568	9,404 1 3 673	9,394 7 11 119
11,016 6 3 541	11,005 11 10 600	10,993 13 10 066	700	10,982 10 1 986	10,971 6 10 256	10,960 3 10 972
12,590 2 7 475	12,577 4 5 257	12,564 6 8 098	800	12,551 9 3 984	12,538 12 4 898	12,525 15 10 626
14,163 14 11 410	14,149 6 11 914	14,134 15 6 110	900	14,120 8 5 982	14,106 11 11 510	14,091 11 10 679
15,737 11 9 344	15,721 9 6 871	15,705 8 4 123	1,000	15,689 7 7 980	15,673 7 6 122	15,657 7 10 532
31,475 6 6 889	31,443 3 1 142	31,411 0 8 245	2,000	31,378 15 3 959	31,346 15 0 245	31,314 15 9 064
47,213 11 10 033	47,194 12 7 713	47,118 9 0 368	3,000	47,068 6 11 939	47,020 6 8 387	46,972 7 7 596
62,950 13 1 377	62,886 6 2 285	62,822 1 4 491	4,000	62,757 14 7 918	62,693 14 0 430	62,629 15 6 128
78,683 8 4 721	78,607 15 8 866	78,527 9 8 613	5,000	78,447 6 3 398	78,387 5 6 612	78,327 7 4 631
94,423 3 8 066	94,329 9 3 437	94,233 2 0 736	6,000	94,136 13 11 577	94,043 10 7 335	93,944 15 3 193
1,10,163 14 11 410	1,10,051 2 9 998	1,09,938 10 4 551	7,000	1,09,826 5 7 857	1,09,714 4 6 837	1,09,602 7 1 725
1,26,901 10 2 754	1,26,772 12 4 569	1,26,644 2 8 982	8,000	1,26,515 13 3 837	1,26,397 12 0 950	1,26,269 15 0 267
1,41,639 5 6 088	1,41,494 5 11 140	1,41,349 11 1 104	9,000	1,41,05 4 11 816	1,41,061 3 7 132	1,40,917 6 10 739
1,57,377 0 9 443	1,57,215 15 6 711	1,57,055 3 5 247	10,000	1,56,894 12 7 796	1,56,734 11 1 234	1,56,574 14 2 222

POUNDS STERLING INTO RUPEES.

Rs. 3 $\frac{1}{2}$ d.			Rs. 3 $\frac{3}{4}$ d.			Rs. 3 $\frac{1}{2}$ d.			Amount.			Rs. 3 $\frac{1}{2}$ d.			Rs. 3 $\frac{1}{2}$ d.			Rs. 3 $\frac{1}{2}$ d.		
Rs.	A. P. D. P.		Rs.	A. P. D. P.		Rs.	A. P. D. P.		Rs.	A. P. D. P.		Rs.	A. P. D. P.		Rs.	A. P. D. P.		Rs.	A. P. D. P.	
3 128			3 125			3 124			Far.	1		3 119			3 116			3 112		
6 257			6 250			6 244				2		6 238			6 231			6 225		
9 385			9 370			9 366				3		9 357			9 347			9 337		
1 0513			1 0501			1 0498			Pen.	4		1 0475			1 0462			1 0450		
2 1 024			2 1 001			2 0 976				5		2 0 950			2 0 925			2 0 900		
3 1 540			3 1 502			3 1 468				6		3 1 423			3 1 387			3 1 350		
4 2 055			4 2 002			4 1 951				7		4 1 900			4 1 850			4 1 799		
5 2 566			5 2 503			5 2 439				8		5 2 376			5 2 312			5 2 249		
6 3 079			6 3 003			6 2 927				9		6 2 851			6 2 775			6 2 699		
7 3 594			7 3 504			7 3 415				10		7 3 326			7 3 237			7 3 149		
8 4 108			8 4 004			8 3 902				11		8 3 801			8 3 700			8 3 599		
9 4 619			9 4 505			9 4 390				12		9 4 276			9 4 162			9 4 049		
10 5 132			10 5 005			10 4 878				13		10 4 751			10 4 635			10 4 518		
11 5 646			11 5 506			11 5 366				14		11 5 226			11 5 087			11 4 943		
12 6 159			12 6 006			12 5 854			Shilg	15		12 5 702			12 5 550			12 5 398		
1 9 0 315			1 9 0 012			1 8 11 707				16		1 8 11 403			1 8 11 099			1 8 10 796		
2 5 6 477			2 5 6 016			2 5 5 561				17		2 5 5 105			2 5 4 649			2 5 4 195		
3 2 0 635			3 2 0 024			3 1 11 416				18		3 1 10 906			3 1 10 199			3 1 9 593		
3 14 6 794			3 14 6 031			3 14 5 268				19		3 14 4 508			3 14 3 743			3 14 2 991		
4 11 0 953			4 11 0 027			4 10 11 122				20		4 10 10 209			4 10 9 288			4 10 8 389		
5 7 7 112			5 7 6 043			5 7 4 976				21		5 7 3 911			5 7 2 548			5 7 1 707		
6 4 1 271			6 4 0 049			6 3 10 859				22		6 3 9 804			6 3 8 397			6 3 7 185		
7 0 7 435			7 0 6 055			7 0 4 683				23		7 0 3 314			7 0 1 947			7 0 0 584		
7 13 1 589			7 13 0 061			7 12 10 537				24		7 12 9 016			7 12 7 497			7 12 5 982		
8 9 7 747			8 9 6 667			8 9 4 390				25		8 9 2 717			8 9 1 047			8 8 11 380		
9 6 1 906			9 6 0 073			9 5 10 244				26		9 5 8 418			9 5 6 596			9 5 4 778		
10 2 8 065			10 2 6 079			10 2 4 098				27		10 2 2 120			10 2 0 146			10 1 10 116		
10 15 2 224			10 15 0 085			10 14 9 651				28		10 14 7 621			10 14 5 696			10 14 3 574		
11 11 8 383			11 11 6 092			11 11 3 805				29		11 11 1 822			11 10 11 245			11 10 8 973		
12 8 2 542			12 8 0 093			12 7 9 658				30		12 7 7 224			12 7 4 796			12 7 2 271		
13 4 8 701			13 4 6 104			13 4 3 512				31		13 4 0 922			13 3 10 345			13 3 7 769		
14 1 2 859			14 1 0 110			14 0 9 866				32		14 0 6 827			14 0 3 895			14 0 1 187		
14 13 9 015			14 13 6 116			14 13 3 220				33		14 13 0 229			14 12 9 445			14 12 6 695		
15 10 3 177			15 10 0 122			15 9 9 073				34		15 9 6 030			15 9 2 694			15 8 11 994		
31 4 6 954			31 4 0 244			31 3 6 146				35		31 3 3 091			31 2 9 588			31 1 11 927		
46 14 9 532			46 14 0 366			46 13 3 320				36		46 12 6 091			46 11 11 982			46 10 11 891		
62 9 0 709			62 8 0 498			62 7 0 293				37		62 6 0 122			62 4 11 976			62 3 11 854		
78 3 8 882			78 2 6 611			78 0 9 866				38		77 15 6 152			77 14 2 970			77 12 11 813		
98 13 7 063			98 12 0 732			98 10 4 389				39		98 9 0 183			98 7 5 963			98 5 11 781		
109 7 10 210			109 6 8 855			109 4 8 522				40		109 2 6 128			109 0 8 957			108 14 11 745		
125 2 4 145			125 0 9 777			124 10 0 585				41		124 12 0 244			124 9 11 951			124 7 11 708		
140 12 4 595			140 10 1 089			140 7 9 659				42		140 5 2 945			140 3 2 945			140 0 11 672		
156 6 7 772			156 4 1 221			156 1 6 732				43		155 15 0 905			155 12 5 939			155 9 11 635		
312 13 3 544			312 8 2 442			312 3 1 468				44		311 14 0 609			311 8 11 878			311 3 11 271		
469 3 11 316			469 13 3 562			469 4 8 195				45		467 13 0 914			467 5 6 817			466 13 10 906		
625 10 7 068			625 0 4 853			624 6 2 927				46		623 12 1 218			623 11 11 757			622 7 10 541		
783 1 2 859			781 4 6 104			780 7 9 659				47		779 11 1 523			778 14 5 696			778 1 10 728		
958 7 10 631			937 8 7 343			936 9 4 390				48		935 10 1 827			934 10 11 635			933 11 9 812		
1,094 14 6 403			1,093 12 8 545			1,092 10 11 122				49		1,091 9 2 182			1,090 7 5 574			1,089 5 9 447		
1,251 5 2 175			1,250 0 9 766			1,248 12 5 854				50		1,247 8 2 437			1,246 3 11 513			1,244 15 9 082		
1,407 11 9 947			1,406 4 10 987			1,404 12 0 585				51		1,403 7 2 741			1,402 0 5 452			1,400 9 8 717		
1,5 4 2 5719			1,562 9 0 208			1,560 15 7 317				52		1,559 6 8 046			1,557 12 11 391			1,556 3 5 353		
3,128 4 11 438			3,125 2 0 415			3,121 15 2 634				53		3,118 12 6 091			3,115 9 10 783			3,112 7 4 705		
4,692 7 5 157			4,687 11 0 625			4,682 14 9 901				54		4,678 2 9 137			4,673 6 10 174			4,668 11 1 058		
6,256 9 10 876			6,250 4 0 530			6,243 14 5 268				55		6,237 9 0 193			6,231 3 9 566			6,224 14 9 410		
7,820 12 4 900			7,812 13 1 033			7,804 14 0 585				56		7,796 15 3 228			7,789 0 8 907			7,781 2 5 763		
9,384 14 10 314			9,375 6 1 245			9,365 3 7 952				57		9,356 5 6 574			9,348 13 8 349			9,337 6 2 116		
1,949 1 4 053			10,937 15 1 453			10,928 13 3 220				58		10,916 11 9 320			10,904 10 7 740			10,893 9 10 468		
12,513 3 9 752			12,500 8 1 060			12,487 12 10 537				59		12,475 2 0 955			12,462 7 7 132			12,449 13 6 821		
14,077 6 3 470			14,063 1 1 860			14,048 12 5 554				60		14,034 8 3 411			14,020 4 6 523			14,006 1 3 173		
15,641 8 9 169			15,625 10 2 075			15,609 12 1 171				61		15,598 14 6 457			15,578 1 5 915			15,562 4 11 528		
31,283 1 6 379			31,251 4 4 151			31,219 8 2 841				62		31,187 13 0 914			31,156 2 11 890			31,124 9 11 052		
46,944 10 3 568			46,876 14 0 226			46,829 4 3 512				63		46,781 11 7 371			46,734 4 5 744			46,686 14 10 573		
62,566 3 0 753			62,502 8 8 301			62,439 0 4 693				64		62,375 10 1 828			62,312 5 11 659			62,249 3 10 103		
78,207 11 9 347			78,125 2 10 370			78,048 12 5 854				65		77,969 8 8 254			77,890 7 5 574			77,811 8 9 629		
93,849 4 7 136			93,753 13 4 452			93,658 3 7 024				66		93,563 7 2 741			93,468 8 11 429			93,373 13 9 155		
1,09,490 13 4 326			1,09,379 7 2 527			1,09,268 4 8 195				67		1,09,157 6 9 198			1,09,046 5 0 404			1,08,936 2 8 681		
1,25,132 6 1 515			1,25,005 1 4 602			1,24,878 0 9 365				68		1,24,751 4 3 855			1,24,624 11 11 318			1,24,493 7 8 207		
1,40,778 14 10 705			1,40,630 11 6 078			1,40,487 12 10 537				69		1,40,345 2 10 112			1,40,202 13 5 231			1,40,060 12 7 753		
1,56,415 7 7 894			1,56,256 5 8 753			1,56,097 8 11 707				70		1,55,939 1 4 669			1,55,780 14 11 148			1,55,623 1 7 258		

POUNDS STERLING INTO RUPEES.

ls. 3 $\frac{1}{4}$ d.	ls. 3 $\frac{1}{2}$ d.	ls. 3 $\frac{3}{4}$ d.	Amount.	ls. 3 $\frac{1}{4}$ d.	ls. 3 $\frac{1}{2}$ d.	ls. 3 $\frac{3}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 109	3 106	3 103	Far. 1	3 100	3 097	3 094
6 219	6 212	6 206	2	6 200	6 193	6 187
9 329	9 318	9 309	3	9 300	9 290	9 281
1 0 437	1 0 425	1 0 412	Pen. 1	1 0 400	1 0 387	1 0 374
2 0 874	2 0 849	2 0 824	2	2 0 799	2 0 774	2 0 749
3 1 312	3 1 274	3 1 236	3	3 1 199	3 1 161	3 1 124
4 1 749	4 1 699	4 1 648	4	4 1 598	4 1 548	4 1 498
5 2 186	5 2 128	5 2 067	5	5 1 998	5 1 935	5 1 873
6 2 623	6 2 545	6 2 473	6	6 2 398	6 2 323	6 2 248
7 3 061	7 2 973	7 2 885	7	7 2 797	7 2 707	7 2 622
8 3 495	8 3 397	8 3 297	8	8 3 197	8 3 097	8 2 997
9 3 935	9 3 822	9 3 709	9	9 3 596	9 3 484	9 3 372
10 4 372	10 4 247	10 4 121	10	10 3 996	10 3 871	10 3 746
11 4 810	11 4 671	11 4 533	11	11 4 386	11 4 256	11 4 121
12 5 247	12 5 096	12 4 945	Shlg 1	12 4 795	12 4 645	12 4 495
1 8 10 494	1 8 10 192	1 8 9 891	2	1 8 9 590	1 8 9 290	1 8 8 991
2 5 3 741	2 5 3 265	2 5 2 836	3	2 5 2 385	2 5 1 935	2 5 1 485
3 1 8 688	3 1 8 384	3 1 8 084	4	3 1 7 181	3 1 6 561	3 1 5 982
3 14 2 253	3 14 1 489	3 14 0 727	5	3 13 1 976	3 13 1 226	3 13 0 477
4 10 7 482	4 10 6 576	4 10 5 873	6	4 10 4 771	4 10 3 871	4 10 2 973
5 7 0 729	5 6 11 672	5 6 10 618	7	5 6 9 566	5 6 8 516	5 6 7 468
6 3 5 976	6 3 4 763	6 3 3 561	8	6 3 2 261	6 3 1 181	6 2 11 984
6 15 11 223	6 15 9 665	6 15 8 509	9	6 15 7 155	6 15 5 806	6 15 4 459
7 12 4 470	7 12 2 911	7 12 1 455	10	7 11 11 952	7 11 10 462	7 11 9 565
8 8 9 717	8 8 8 057	8 8 6 400	11	8 8 4 747	8 8 3 097	8 8 1 450
9 5 2 924	9 5 1 153	9 4 11 345	12	9 4 9 642	9 4 7 742	9 4 5 913
10 1 8 211	10 1 6 429	10 1 4 291	13	10 1 2 337	10 1 0 387	10 0 10 441
10 14 1 458	10 13 11 345	10 13 9 285	14	10 13 7 132	10 13 5 032	10 13 2 937
11 10 6 704	11 10 4 441	11 10 2 183	15	11 9 11 927	11 9 9 677	11 9 7 432
12 6 11 911	12 6 9 537	12 6 7 127	16	12 6 4 722	12 6 2 222	12 5 11 928
13 3 5 188	13 3 2 633	13 3 0 073	17	13 2 9 518	13 2 6 968	13 2 4 423
13 15 10 445	13 15 7 729	13 15 5 018	18	13 15 2 313	13 14 11 513	13 14 8 918
14 12 3 652	14 12 0 825	14 11 9 964	19	14 11 7 168	14 11 4 538	14 11 1 413
15 8 9 899	15 8 5 921	15 8 2 909	20	15 7 11 903	15 7 8 903	15 7 5 909
16 1 5 879	16 1 11 842	16 0 8 518	21	16 15 11 806	16 15 5 806	16 14 11 819
17 10 2 818	17 10 9 763	17 9 8 727	22	17 11 7 109	17 10 7 210	17 10 5 728
18 2 11 757	18 2 11 685	18 1 11 636	23	18 15 11 613	18 14 11 613	18 13 11 637
19 7 11 869	19 7 10 563	19 6 10 545	24	19 11 516	19 10 8 516	19 9 8 516
20 4 5 638	20 4 11 827	20 3 11 827	25	20 15 11 419	20 14 5 419	20 13 11 456
21 10 13 2 673	21 10 11 448	21 10 9 369	26	21 11 322	21 10 6 322	21 9 6 322
22 5 11 514	22 5 11 389	22 4 11 273	27	22 15 11 225	22 14 11 225	22 13 11 275
23 13 8 453	23 12 5 290	23 11 2 182	28	23 7 11 128	23 6 8 128	23 5 8 128
24 7 5 383	24 7 1 121	24 6 5 091	29	24 15 11 031	24 14 5 032	24 13 10 094
25 14 10 785	25 13 9 10 423	25 12 4 10 182	30	25 15 10 083	25 14 10 085	25 13 10 187
26 6 4 178	26 6 14 934	26 5 7 3273	31	26 15 9 094	26 14 3 097	26 13 9 281
27 13 9 571	27 13 8 345	27 12 8 304	32	27 15 8 125	27 14 5 129	27 13 8 375
28 7 7 2 901	28 7 8 057	28 6 12 145	33	28 15 7 156	28 14 1 161	28 13 7 468
29 14 8 4 749	29 13 7 268	29 12 6 545	34	29 15 6 188	29 14 6 194	29 13 6 562
30 12 43 11 712	30 12 4 779	30 11 11 636	35	30 15 5 219	30 14 11 228	30 13 5 656
31 3 9 534	31 3 7 681	31 2 4 727	36	31 15 4 250	31 14 4 258	31 13 4 749
32 15 10 5927	32 14 9 902	32 13 9 818	37	32 15 3 282	32 14 8 280	32 13 3 343
33 109 4 11 854	33 106 2 8226	33 103 0 5 818	38	33 15 2 313	33 14 6 232	33 13 2 937
34 663 15 5 781	34 659 4 0340	34 654 3 8 727	39	34 15 1 426	34 14 4 645	34 13 5 573
35 6 213 9 11 709	35 6 212 5 4453	35 6 206 0 11 636	40	35 15 12 9251	35 14 8 9290	35 13 8 104
36 7 733 4 5 636	36 7 735 6 8566	36 7 757 9 2 543	41	36 15 11 564	36 14 11 613	36 13 2 683
37 9 327 14 11 664	37 9 318 8 0879	37 9 303 1 5 453	42	37 15 11 877	37 14 1 925	37 13 5 619
38 10 8 2 9 5490	38 10 8 71 9 793	38 10 8 60 9 364	43	38 15 10 490	38 14 4 258	38 13 8 556
39 12 47 3 11 417	39 12 4 10 8006	39 12 4 11 273	44	39 15 9 503	39 14 6 581	39 13 9 11 492
40 13 991 14 5 344	40 13 9 77 12 1019	40 13 9 63 2 152	45	40 15 8 515	40 14 8 908	40 13 7 2 429
41 15 519 8 11 271	41 15 530 13 5 132	41 15 5 2 5 091	46	41 15 7 11 128	41 14 13 11 226	41 13 5 468
42 31 091 10 8 543	42 31 061 10 10 265	42 31 030 4 10 182	47	42 15 10 258	42 14 10 451	42 13 30 936
43 46 639 10 9 811	43 46 502 8 3 397	43 46 515 7 3 273	48	43 15 9 584	43 14 9 677	43 13 40 404
44 62 186 3 9 085	44 62 123 5 8 530	44 62 160 9 3 364	49	44 15 8 513	44 14 8 903	44 13 51 873
45 77 732 12 3 356	45 77 654 3 1 662	45 77 772 12 1 455	50	45 15 7 497	45 14 7 519	45 13 62 828
46 93 279 5 7 638	46 93 185 0 6 795	46 93 090 14 6 545	51	46 15 6 996	46 14 7 355	46 13 73 609
47 108 325 14 6 699	47 108 715 13 11 927	47 108 606 0 11 636	52	47 15 5 997	47 14 6 581	47 13 84 271
48 124 372 7 6 170	48 124 243 11 5 080	48 124 121 3 4 727	53	48 15 5 021	48 14 5 606	48 13 95 746
49 130 919 0 6 441	49 130 777 8 10 192	49 130 656 5 9 813	54	49 15 4 153	49 14 5 032	49 13 106 314
50 155 465 9 4 713	50 155 308 6 8 325	50 155 161 8 2 909	55	50 15 3 282	50 14 4 258	50 13 116 682

POUNDS STERLING INTO RUPEES.

Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{4}$ d.	Rs. 3 $\frac{1}{8}$ d.	Amount.	Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{4}$ d.	Rs. 3 $\frac{1}{8}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
8 091	3 087	3 087	Far. 1	3 081	3 078	3 075
6 181	6 15	6 15	2	6 163	6 156	6 150
9 272	9 262	9 253	3	9 244	9 234	9 225
1 0352	1 0350	1 0337	Pen. 1	1 0325	1 0313	1 0300
2 0724	2 0700	2 0670	2	2 0650	2 0635	2 0601
3 1056	3 1049	3 1012	3	3 0975	3 0958	3 0901
4 1419	4 139	4 1349	4	4 1300	4 1250	4 1101
5 1811	5 1749	5 1687	5	5 1625	5 1563	5 1501
6 2173	6 2069	6 2024	6	6 1950	6 1870	6 1802
7 2535	7 2448	7 2301	7	7 2275	7 2188	7 2102
8 2897	8 2793	8 2699	8	8 2825	8 2501	8 2402
9 3260	9 3147	9 3030	9	9 3225	9 2814	9 2703
10 3622	10 3497	10 3371	10	10 3525	10 3128	10 3003
11 3984	11 3847	11 3711	11	11 3925	11 3489	11 3303
12 4346	12 4197	12 4042	Shlg. 1	12 4300	12 3752	12 3604
1 8 8692	1 8 8324	1 8 8096	2	1 8 7799	1 8 7593	1 8 7207
2 5 1038	2 5 0591	2 5 0146	3	2 4 1699	2 4 1125	2 4 1011
3 1 5891	3 1 4788	3 1 4193	4	3 1 3599	3 1 3006	3 1 2414
4 13 9736	4 13 9085	4 13 8241	5	4 13 7499	4 13 7558	4 13 6013
5 10 2076	5 10 1182	5 10 0289	6	5 10 1391	5 10 0509	5 10 0622
6 5 6423	6 5 5379	6 5 4334	7	6 5 3298	6 5 2290	6 5 1255
7 2 10769	7 2 9578	7 2 8386	8	7 2 7118	7 2 6112	7 2 5122
8 15 3115	8 15 1773	8 15 0434	9	8 14 1197	8 14 9764	8 14 8329
9 7 1461	9 7 115970	9 7 11 482	10	9 7 11 2997	9 7 11 1515	9 7 11 0036
10 8 711807	10 8 710187	10 8 7 2520	11	10 8 7 6997	10 8 7 2868	10 8 7 2840
11 9 41153	11 9 4 2384	11 9 4 0578	12	11 9 310794	11 9 3 0118	11 9 3 7213
12 10 8499	12 10 6501	12 10 4622	13	12 10 6298	12 10 0770	12 10 1014
13 10 10845	13 10 10778	13 10 12 875	14	13 10 12 6595	13 10 12 4511	13 10 12 2470
14 11 9191	14 11 9 2955	14 11 9 0723	15	14 11 810495	14 11 8 2792	14 11 8 6544
15 12 9567	15 12 5 7152	15 12 4 771	16	15 12 5 2395	15 12 5 0024	15 12 4 9554
16 12 2883	16 12 11349	16 12 1 8819	17	16 12 1 6246	16 12 1 3776	16 12 1 1261
17 13 12229	17 13 1 3546	17 13 1 0867	18	17 13 10 1195	17 13 7 527	17 13 4 8855
18 14 10575	18 14 10 7743	18 14 10 4916	19	18 14 10 2094	18 14 9 1279	18 14 9 8468
19 15 72922	19 15 6 11940	19 15 6 8984	20	19 15 6 5994	19 15 6 3030	19 15 6 0072
20 10 15843	20 10 13 11879	20 10 13 5926	21	20 12 11 989	20 12 6 060	20 12 2 1144
21 46 5 6785	21 46 4 11819	21 46 3 2892	22	21 46 3 5882	21 46 2 9099	21 46 2 0208
22 61 12 11689	22 61 11 1759	22 61 10 11855	23	22 61 9 11978	22 61 9 0120	22 61 8 0188
23 77 4 2693	23 77 2 11699	23 77 1 8819	24	23 77 0 5970	23 76 15 3 50	23 76 14 0380
24 92 11 5549	24 92 9 11618	24 92 8 5783	25	24 92 11 934	24 92 5 1184	24 92 4 0432
25 108 2 8461	25 108 0 11578	25 107 15 2747	26	25 107 15 5958	25 107 11 9211	25 107 10 0506
26 123 9 11372	26 123 7 11518	26 123 5 11711	27	26 123 8 11952	26 123 2 0241	26 123 0 0577
27 139 1 2294	27 138 14 11457	27 138 12 8678	28	27 138 10 5946	27 138 8 3271	27 138 6 0649
28 154 8 5215	28 154 5 11397	28 154 3 5639	29	28 154 0 11940	28 153 14 6311	28 153 12 0721
29 309 0 10431	29 303 11 10794	29 303 8 11277	30	29 303 11 1880	29 307 13 0601	29 307 8 1440
30 463 9 3648	30 463 1 10191	30 462 10 4916	31	30 462 2 11819	30 461 11 6902	30 461 4 2162
31 618 1 8661	31 617 7 9588	31 616 13 10354	32	31 616 3 11759	31 615 10 1202	31 615 0 2483
32 772 10 2076	32 771 13 9585	32 771 1 4193	33	32 770 4 11619	32 769 8 7508	32 768 12 3604
33 927 2 7292	33 926 8 3882	33 925 4 9831	34	33 924 5 11639	33 923 7 1804	33 922 8 4324
34 1081 11 0507	34 1080 9 7779	34 1079 8 3470	35	34 1078 6 11579	34 1077 5 8104	34 1076 4 5048
35 1236 3 5722	35 1234 15 7176	35 1233 11 9108	36	35 1231 7 11513	35 1231 4 2405	35 1230 0 5768
36 1390 11 10938	36 1389 5 6572	36 1387 15 2747	37	36 1386 6 11453	36 1385 2 8706	36 1383 12 6486
37 1545 4 4153	37 1543 11 5970	37 1542 2 8386	38	37 1540 9 11398	37 1539 1 3006	37 1537 8 7207
38 3090 8 8906	38 3087 6 11940	38 3084 5 4771	39	38 3081 3 10796	38 3078 2 6012	38 3075 1 2414
39 4635 13 0459	39 4631 2 5909	39 4626 8 1167	40	39 4621 13 10195	39 4617 3 9018	39 4612 9 9621
40 6181 1 4612	40 6174 13 11879	40 6168 10 942	41	40 6162 7 9593	40 6156 5 0024	40 6151 2 4813
41 7726 5 8765	41 7718 9 5849	41 7710 13 9428	42	41 7703 1 8991	41 7695 6 3031	41 7687 11 0035
42 9271 10 0917	42 9262 4 11818	42 9252 0 2313	43	42 9243 11 8289	42 9234 7 6036	42 9225 3 7242
43 10816 4 5070	43 10806 0 5783	43 10795 2 10699	44	43 10784 5 7787	43 10773 8 9042	43 10762 2 2449
44 12362 9 2923	44 12349 11 11758	44 12337 5 7081	45	44 12324 15 7188	44 12312 10 0048	44 12300 4 9565
45 13907 7 1376	45 13893 7 5728	45 13879 8 3470	46	45 13865 9 6584	45 13851 11 3060	45 13837 13 4863
46 15452 11 5529	46 15437 2 11698	46 15421 10 11855	47	46 15403 3 9582	46 15390 12 0604	46 15375 6 0076
47 30905 6 11053	47 30874 5 11397	47 30843 5 11711	48	47 30812 6 11994	47 30781 9 0120	47 30750 12 0149
48 46308 2 4587	48 46311 8 11026	48 46265 0 11509	49	48 46218 10 5946	48 46172 5 6180	48 46126 2 0210
49 61810 13 10116	49 61743 11 10794	49 61688 11 11421	50	49 61524 13 10928	49 61568 2 0240	49 61501 8 0280
50 77263 9 3648	50 77155 14 1042	50 77108 6 11277	51	50 77081 1 5910	50 76983 14 6300	50 76876 14 0361
51 92716 4 9176	51 92623 11 10191	51 92530 11 1132	52	51 92437 4 11892	51 92344 11 0360	51 92252 4 0451
52 108169 0 2704	52 108060 4 9889	52 107951 12 10987	53	52 107843 8 5874	52 107735 7 6420	52 107627 12 0491
53 123621 11 8233	53 123497 7 9588	53 123373 7 10844	54	53 123219 11 11855	53 123126 4 0480	53 123003 0 5681
54 139074 7 1782	54 138934 10 9186	54 138795 2 10698	55	54 138655 5 8837	54 138517 6 5411	54 138375 6 6831
55 154527 2 7291	55 154371 13 8855	55 154213 13 1553	56	55 154062 2 11819	55 153907 13 0601	55 153753 12 0791

POUNDS STERLING INTO RUPEES.

Rs. 3 1/2 d.	Rs. 3 1/4 d.	Rs. 3 1/2 d.	Amount.	Rs. 3 1/2 d.	Rs. 3 1/4 d.	Rs. 3 1/2 d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.	Far.	Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 072	3 069	3 066	1	3 073	3 060	3 057
6 144	6 138	6 132	2	6 125	6 119	6 112
9 216	9 207	9 198	3	9 185	9 179	9 170
12 288	12 276	12 268	4	12 251	12 239	12 227
15 360	15 342	15 332	5	15 302	15 288	15 273
18 432	18 408	18 396	6	18 353	18 337	18 320
21 504	21 474	21 460	7	21 404	21 386	21 367
24 576	24 540	24 524	8	24 455	24 435	24 414
27 648	27 606	27 588	9	27 506	27 484	27 461
30 720	30 672	30 652	10	30 557	30 533	30 508
33 792	33 738	33 716	11	33 558	33 532	33 505
36 864	36 804	36 780	12	36 559	36 531	36 502
39 936	39 870	39 844	13	39 560	39 530	39 499
43 008	42 936	42 908	14	42 561	42 529	42 496
46 080	46 002	45 972	15	45 562	45 528	45 493
49 152	49 068	49 032	16	48 563	48 527	48 490
52 224	52 134	52 096	17	51 564	51 526	51 487
55 296	55 198	55 158	18	54 565	54 525	54 484
58 368	58 264	58 222	19	57 566	57 524	57 481
61 440	61 330	61 286	20	60 567	60 523	60 478
64 512	64 396	64 350	21	63 568	63 522	63 475
67 584	67 462	67 414	22	66 569	66 521	66 473
70 656	70 528	70 478	23	69 570	69 520	69 470
73 728	73 594	73 542	24	72 571	72 519	72 467
76 800	76 660	76 606	25	75 572	75 518	75 464
79 872	79 726	79 670	26	78 573	78 517	78 461
82 944	82 792	82 734	27	81 574	81 516	81 458
86 016	85 858	85 798	28	84 575	84 515	84 455
89 088	88 924	88 862	29	87 576	87 514	87 452
92 160	91 990	91 926	30	90 577	90 513	90 448
95 232	95 056	94 990	31	93 578	93 512	93 445
98 304	98 122	98 054	32	96 579	96 511	96 442
101 376	101 188	101 118	33	99 580	99 510	99 439
104 448	104 254	104 182	34	102 581	102 509	102 436
107 520	107 320	107 246	35	105 582	105 508	105 433
110 592	110 386	110 310	36	108 583	108 507	108 430
113 664	113 452	113 374	37	111 584	111 506	111 427
116 736	116 518	116 438	38	114 585	114 505	114 424
119 808	119 584	119 502	39	117 586	117 504	117 422
122 880	122 654	122 570	40	120 587	120 503	120 420
125 952	125 722	125 636	41	123 588	123 502	123 417
129 024	128 788	128 699	42	126 589	126 501	126 414
132 096	131 854	131 762	43	129 590	129 500	129 411
135 168	134 914	134 818	44	132 591	132 499	132 408
138 240	138 068	137 969	45	135 592	135 498	135 405
141 312	141 122	141 022	46	138 593	138 497	138 402
144 384	144 186	144 084	47	141 594	141 496	141 399
147 456	147 252	147 148	48	144 595	144 495	144 396
150 528	150 318	150 212	49	147 596	147 494	147 393
153 600	153 384	153 276	50	150 597	150 493	150 390
156 672	156 450	156 340	51	153 598	153 492	153 387
159 744	159 516	159 404	52	156 599	156 491	156 384
162 816	162 582	162 468	53	159 600	159 490	159 381
165 888	165 648	165 532	54	162 601	162 489	162 378
168 960	168 714	168 596	55	165 602	165 488	165 375
172 032	171 780	171 660	56	168 603	168 487	168 372
175 104	174 846	174 724	57	171 604	171 486	171 369
178 176	177 912	177 788	58	174 605	174 485	174 366
181 248	180 978	180 852	59	177 606	177 484	177 363
184 320	184 042	183 914	60	180 607	180 483	180 361
187 392	187 108	186 978	61	183 608	183 482	183 358
190 464	190 174	190 042	62	186 609	186 481	186 355
193 536	193 236	193 102	63	189 610	189 480	189 352
196 608	196 302	196 166	64	192 611	192 479	192 349
199 680	199 368	199 230	65	195 612	195 478	195 345
202 752	202 434	202 294	66	198 613	198 477	198 341
205 824	205 500	205 358	67	201 614	201 476	201 338
208 896	208 566	208 422	68	204 615	204 475	204 335
211 968	211 632	211 486	69	207 616	207 474	207 332
215 040	214 698	214 550	70	210 617	210 473	210 329
218 112	217 764	217 614	71	213 618	213 472	213 326
221 184	220 830	220 678	72	216 619	216 471	216 323
224 256	223 902	223 748	73	219 620	219 470	219 321
227 328	226 974	226 818	74	222 621	222 469	222 319
230 400	229 046	228 888	75	225 622	225 468	225 317
233 472	232 118	231 958	76	228 623	228 467	228 315
236 544	235 190	235 030	77	231 624	231 466	231 313
239 616	238 262	238 099	78	234 625	234 465	234 311
242 688	242 334	242 170	79	237 626	237 464	237 309
245 760	245 406	245 240	80	240 627	240 463	240 307
248 832	248 478	248 310	81	243 628	243 462	243 305
251 904	251 554	251 384	82	246 629	246 461	246 303
254 976	254 626	254 454	83	249 630	249 460	249 304
258 048	257 698	257 524	84	252 631	252 459	252 301
261 120	260 770	260 594	85	255 632	255 458	255 299
264 192	263 842	263 664	86	258 633	258 457	258 298
267 264	266 914	266 734	87	261 634	261 456	261 297
270 336	269 986	269 804	88	264 635	264 455	264 296
273 408	273 058	272 874	89	267 636	267 454	267 295
276 480	276 130	275 944	90	270 637	270 453	270 294
279 552	279 202	278 964	91	273 638	273 452	273 293
282 624	282 274	282 034	92	276 639	276 451	276 292
285 696	285 346	285 104	93	279 640	279 450	279 291
288 768	288 418	288 174	94	282 641	282 449	282 290
291 840	291 490	291 244	95	285 642	285 448	285 289
294 912	294 562	294 314	96	288 643	288 447	288 288
297 984	297 634	297 384	97	291 644	291 446	291 287
301 056	299 706	299 454	98	294 645	294 445	294 286
304 128	302 778	302 524	99	297 646	297 444	297 285
307 200	305 850	305 594	100	300 647	300 443	300 284
310 272	308 922	308 664	101	303 648	303 442	303 283
313 344	312 094	311 834	102	306 649	306 441	306 282
316 416	315 166	314 904	103	309 650	309 440	309 281
319 488	318 238	317 974	104	312 651	312 439	312 280
322 560	321 310	321 044	105	315 652	315 437	315 279
325 632	324 382	324 114	106	318 653	318 436	318 278
328 704	327 454	327 184	107	321 654	321 435	321 277
331 776	330 526	330 254	108	324 655	324 434	324 276
334 848	333 598	333 324	109	327 656	327 433	327 275
337 920	336 670	336 394	110	330 657	330 432	330 274
340 992	339 742	339 464	111	333 658	333 431	333 273
344 064	342 814	342 534	112	336 659	336 430	336 272
347 136	345 886	345 604	113	339 660	339 429	339 271
350 208	348 958	348 674	114	342 661	342 428	342 270
353 280	352 030	351 744	115	345 662	345 427	345 269
356 352	355 102	354 814	116	348 663	348 426	348 268
359 424	358 174	357 884	117	351 664	351 425	351 267
362 496	361 246	360 954	118	354 665	354 424	354 266
365 568	364 318	364 024	119	357 666	357 423	357 265
368 640	367 390	367 094	120	360 667	360 422	360 264
371 712	370 462	370 164	121	363 668	363 421	363 263
374 784	373 534	373 234	122	366 669	366 420	366 262
377 856	376 606	376 304	123	369 670	369 419	369 261
380 928	379 678	379 374	124	372 671	372 418	372 260
384 000	382 750	382 444	125	375 672	375 417	375 259
387 072	385 822	385 514	126	378 673	378 416	378 258
390 144	388 894	388 584	127	381 674	381 415	381 257
393 216	391 966	391 654	128	384 675	384 414	384 256
396 288	395 038	394 724	129	387 676	387 413	387 255
399 360	398 110	397 794	130	390 677	390 412	390 254
402 432	401 182	400 864	131	393 678	393 411	393 253
405 504	404 254	403 934	132	396 679	396 410	396 252
408 576	407 326	407 004	133	399 680	399 409	399 251
411 648	410 398	410 074	134	402 681	402 408	402 250
414 720	413 470	413 144	135	405 682	405 407	405 249
417 792	416 542	416 214	136	408 683	408 406	408 248
420 864	419 614	419 284	137	411 684	411 405	411 247
423 936	422 686	422 354	138	414 685	414 404	414 246
427 008	425 758	425 424	139	417 686	417 403	417 245
430 080	428 830	428 494	140	420 687	420 402	420 244
433 152	431 902	431 564	141	423 688	423 401	423 243
436 224	434 974	434 634	142	426 689	426 399	426 242
439 296	438 046	437 704	143	429 690	429 398	429 241
442 368	441 118	440 77				

POUNDS STERLING INTO RUPEES.

Rs. 3 1/2 d.	Rs. 3 1/2 d.	Rs. 3 1/2 d.	Amount.	Rs. 3 1/2 d.	Rs. 3 1/2 d.	Rs. 3 1/2 d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 054	3 051	3 049	Far. 1	3 045	3 042	3 039
6 107	6 101	6 097	3	6 059	6 053	6 077
9 161	9 152	9 143	3	9 134	9 125	9 116
1 0 215	1 0 203	1 0 190	Pen. 1	1 0 178	1 0 166	1 0 154
2 0 449	2 0 435	2 0 381	2	2 0 357	2 0 333	2 0 309
3 0 644	3 0 608	3 0 571	3	3 0 535	3 0 499	3 0 463
4 0 859	4 0 810	4 0 765	4	4 0 714	4 0 665	4 0 617
5 1 074	5 1 013	5 0 952	5	5 0 892	5 0 832	5 0 772
6 1 288	6 1 215	6 1 143	6	6 1 070	6 0 998	6 0 926
7 1 502	7 1 418	7 1 335	7	7 1 219	7 1 134	7 1 080
8 1 715	8 1 621	8 1 521	8	8 1 427	8 1 331	8 1 234
9 1 932	9 1 823	9 1 711	9	9 1 606	9 1 497	9 1 389
10 2 147	10 2 026	10 1 905	10	10 1 754	10 1 633	10 1 543
11 2 362	11 2 238	11 2 095	11	11 1 962	11 1 830	11 1 697
12 2 577	12 2 431	12 2 286	Shilg 1	12 2 141	12 1 999	12 1 852
1 3 5 153	1 3 452	1 3 457	2	1 3 422	1 3 392	1 3 370
2 4 7 730	2 4 7 238	2 4 6 857	3	2 4 6 422	2 4 5 933	2 4 5 555
3 0 10 8 6	3 0 9 724	3 0 9 143	4	3 0 8 830	3 0 7 984	3 0 7 407
3 13 0 583	3 13 0 155	3 12 11 429	5	3 12 10 704	3 12 0 980	3 12 0 288
4 9 3 459	4 9 2 186	4 9 1 714	6	4 9 0 644	4 8 11 376	4 8 11 110
5 5 6 036	5 5 5 017	5 5 4	7	5 5 2 985	5 5 1 372	5 5 0 961
6 1 8 612	6 1 7 443	6 1 6 266	8	6 1 5 126	6 1 3 968	6 1 2 613
6 13 11 159	6 13 9 879	6 13 8 571	9	6 13 7 564	6 13 4 665	6 13 4 665
7 10 1 765	7 10 0 310	7 9 10 857	10	7 9 9 407	7 9 7 960	7 9 6 516
8 6 4 342	8 6 2 741	8 6 1 143	11	8 5 11 548	8 5 9 958	8 5 8 383
9 2 6 918	9 2 5 172	9 2 3 429	12	9 2 1 659	9 1 11 052	9 1 10 220
9 14 9 495	9 14 7 803	9 14 5 715	13	9 14 3 843	9 14 1 945	9 14 0 071
10 11 0 072	10 11 0 034	10 10 8	14	10 10 5 971	10 10 3 944	10 10 1 923
11 7 2 649	11 7 0 485	11 6 10 286	15	11 6 8 112	11 6 5 841	11 6 3 774
12 3 5 225	12 3 2 896	12 3 0 571	16	12 3 0 252	12 2 7 937	12 2 5 626
12 15 7 801	12 15 5 327	12 15 2 857	17	12 15 0 392	12 14 9 933	12 14 7 478
13 11 10 878	13 11 7 758	13 11 5 143	18	13 11 2 535	13 10 11 929	13 10 9 329
14 8 0 934	14 7 10 139	14 7 7 429	19	14 7 4 674	14 7 1 925	14 6 11 181
15 4 8 531	15 4 0 620	15 3 9 714	20	15 3 8 315	15 3 3 921	15 3 1 033
20 8 7 062	20 8 1 239	20 7 7 429	21	20 7 1 639	20 6 7 842	20 6 2 065
45 12 10 594	45 12 1 859	45 11 5 143	22	45 10 8 444	45 9 11 762	45 9 5 098
61 1 2 123	61 0 2 479	60 15 2 857	23	60 14 3 868	60 13 3 663	60 12 4 130
76 5 5 654	76 4 3 093	76 3 0 571	24	76 11 0 073	76 0 7 504	75 15 5 163
91 9 9 185	91 8 3 7 8	91 6 10 286	25	91 5 4 888	91 3 11 525	91 2 6 196
108 14 0 716	108 12 4 338	108 10 8	26	108 8 11 703	108 7 3 446	108 5 7 228
122 2 4 247	122 0 4 957	121 14 5 714	27	121 12 6 517	121 10 7 866	121 8 8 261
137 6 7 772	137 4 5 572	137 2 3 429	28	137 0 1 332	136 13 11 287	136 11 9 294
152 10 11 308	152 8 6 192	152 6 1 143	29	152 3 8 147	152 1 3 308	151 14 10 326
305 5 10 616	305 1 0 393	304 12 2 286	30	304 7 4 293	304 2 6 416	303 13 8 613
458 0 9 924	457 9 5 690	457 2 3 429	31	456 11 0 440	456 3 9 624	455 12 6 979
610 11 9 233	610 2 0 786	609 8 4 571	32	608 14 5 537	608 5 0 832	607 11 5 806
763 6 8 541	762 10 6 983	761 14 5 714	33	761 2 4 733	760 6 4 440	759 10 3 633
918 1 7 849	915 3 1 180	914 4 6 857	34	913 6 0 830	912 7 2 418	911 9 1 958
1,068 12 7 157	1,067 11 7 378	1,066 10 8	35	1,065 9 8 027	1,064 8 10 455	1,063 8 0 235
1,221 7 6 465	1,220 4 1 573	1,219 7 7 429	36	1,217 13 6 173	1,216 10 1 663	1,215 6 10 611
1,374 2 5 773	1,372 12 7 770	1,371 6 10 286	37	1,370 1 1 320	1,368 11 4 871	1,367 5 8 938
1,526 13 5 032	1,525 5 1 968	1,523 12 11 429	38	1,522 4 9 467	1,520 12 8 079	1,519 4 7 264
3,053 10 10 183	3,050 10 3 934	3,047 9 10 857	39	3,044 9 6 934	3,041 9 4 158	3,038 9 2 523
4,580 8 3 245	4,573 15 5 899	4,571 6 10 286	40	4,566 14 4 400	4,562 6 0 238	4,557 13 9 793
6,107 5 8 826	6,101 4 2 855	6,095 3 9 714	41	6,089 3 1 987	6,083 2 8 317	6,077 2 5 056
7,634 3 1 408	7,626 9 9 831	7,619 0 9 143	42	7,611 7 11 334	7,603 15 4 396	7,596 7 0 820
9,161 0 6 489	9,151 14 11 797	9,142 13 8 571	43	9,135 12 3 801	9,124 12 0 475	9,115 11 7 555
10,687 13 11 571	10,677 4 1 764	10,666 10 8	44	10,660 1 6 268	10,645 8 8 554	10,635 0 2 849
12,214 11 4 652	12,202 9 3 780	12,190 7 7 429	45	12,178 6 3 734	12,165 5 4 634	12,154 4 10 113
13,741 8 9 734	13,727 14 5 696	13,714 4 6 857	46	13,700 11 1 201	13,687 2 0 712	13,673 9 5 677
15,268 6 2 815	15,253 3 7 662	15,233 1 6 286	47	15,222 10 6 668	15,207 14 8 792	15,192 14 0 641
30,536 12 5 630	30,508 7 3 326	30,478 3 0 571	48	30,445 15 9 336	30,415 13 5 584	30,385 12 1 232
45,805 2 8 445	45,750 10 10 937	45,714 4 6 857	49	45,688 15 8 004	45,623 12 2 276	45,578 10 1 923
61,073 8 11 280	61,012 14 6 449	60,952 6 1 143	50	60,891 15 6 672	60,831 10 11 168	60,771 8 2 564
76,341 15 2 073	76,266 2 2 312	76,190 7 7 429	51	76,114 15 5 340	76,039 9 7 960	75,964 6 3 204
91,610 5 4 691	91,539 5 9 974	91,468 9 1 714	52	91,387 15 4 007	91,247 8 4 752	91,157 4 3 845
1,06,873 11 7 708	1,06,772 9 5 636	1,06,666 10 8	53	1,06,530 15 2 676	1,06,455 7 1 545	1,06,350 2 4 486
1,22,147 11 10 521	1,22,025 13 1 299	1,21,904 12 2 286	54	1,21,783 15 1 348	1,21,693 5 10 337	1,21,543 0 5 127
1,37,415 8 1 386	1,37,279 0 8 981	1,37,142 13 8 571	55	1,37,008 15 0 011	1,36,917 4 7 129	1,36,785 14 6 769
1,52,683 14 4 151	1,52,532 4 4 623	1,52,350 15 2 857	56	1,52,229 14 10 679	1,52,079 3 8 921	1,51,928 12 4 604

POUNDS STERLING INTO RUPEES.

Rs. 3 $\frac{1}{2}$ l.	Rs. 3 $\frac{1}{4}$ l.	Rs. 3 $\frac{1}{2}$ l.	Amount.	Rs. 3 $\frac{1}{4}$ l.	Rs. 3 $\frac{1}{2}$ l.	Rs. 3 $\frac{1}{4}$ l.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3 038	3 038	3 038	Far. 1	3 027	3 024	3 021
6 071	6 065	6 059	2	6 053	6 047	6 041
9 107	9 098	9 089	3	9 080	9 071	9 062
1 0 143	1 0 120	1 0 118	Pen. 1	1 0 106	1 0 094	1 0 083
2 0 285	2 0 261	2 0 237	2	2 0 213	2 0 189	2 0 165
3 0 427	3 0 391	3 0 355	3	3 0 3 9	3 0 283	3 0 248
4 0 569	4 0 521	4 0 471	4	4 0 4 6	4 0 378	4 0 330
5 0 711	5 0 652	5 0 592	5	5 0 532	5 0 472	5 0 413
6 0 853	6 0 782	6 0 710	6	6 0 638	6 0 567	6 0 496
7 0 996	7 0 912	7 0 828	7	7 0 745	7 0 661	7 0 578
8 1 138	8 1 142	8 0 917	8	8 0 851	8 0 753	8 0 661
9 1 281	9 1 173	9 1 06	9	9 0 949	9 0 850	9 0 743
10 1 423	10 1 303	10 1 183	10	10 1 084	10 0 945	10 0 826
11 1 565	11 1 433	11 1 302	11	11 1 170	11 1 039	11 0 908
12 1 708	12 1 564	12 1 420	Shilg 1	12 1 277	12 1 134	12 0 991
1 8 2 4 5	1 8 3 127	1 8 2 840	2	1 8 2 554	1 8 2 265	1 8 1 982
2 4 6 123	2 4 4 121	2 4 4 267	3	2 4 3 321	2 4 3 402	2 4 2 973
3 0 6 530	3 0 3 255	3 0 3 68	4	3 0 5 107	3 0 4 535	3 0 3 965
3 12 8 538	3 12 7 818	3 12 7 101	5	3 12 6 384	3 12 5 609	3 12 4 956
4 8 10 248	4 8 3 382	4 8 3 821	6	4 8 7 661	4 8 6 813	4 8 5 947
5 4 11 053	5 4 10 918	5 4 9 841	7	5 4 8 938	5 4 7 937	5 4 6 938
6 1 1 660	6 1 6 609	6 1 11 991	8	6 0 10 215	6 0 9 07	6 0 7 929
6 13 3 365	6 13 2 673	6 13 0 781	9	6 12 11 492	6 12 10 205	6 12 8 990
7 0 5 075	7 0 8 637	7 0 9 220	10	7 0 9 768	7 0 8 11 389	7 0 8 9 912
8 6 6 7 2	8 6 5 6 200	8 5 3 621	11	8 5 2 045	8 5 0 472	8 4 10 903
9 1 8 490	9 1 8 794	9 1 5 041	12	9 1 3 322	9 1 1 606	9 0 11 884
9 13 10 198	9 13 8 338	9 13 6 469	13	9 13 4 599	9 13 2 740	9 13 0 885
10 8 11 9 5	10 9 9 911	10 9 7 853	14	10 9 5 872	10 9 3 874	10 9 1 878
11 6 1 1 13	11 5 11 455	11 5 9 305	15	11 5 7 163	11 5 5 008	11 5 2 867
12 2 2 320	12 2 1 019	12 1 11 742	16	12 1 8 190	12 1 6 142	12 1 3 858
12 14 5 128	12 14 2 583	12 14 0 142	17	12 13 7 6	12 13 7 276	12 13 4 850
13 10 6 735	13 10 4 148	13 10 1 662	18	13 9 10 883	13 9 8 409	13 9 5 841
14 6 8 443	14 6 6 710	14 6 4 982	19	14 6 0 260	14 5 9 543	14 5 6 832
15 2 10 150	15 2 7 273	15 2 4 402	20	15 2 1 587	15 1 10 677	15 1 7 823
20 6 8 309	20 6 5 547	20 4 8 305	1	20 4 3 074	20 3 9 854	20 3 6 648
45 8 6 451	45 7 0 830	45 7 1 307	2	45 6 4 611	45 5 8 031	45 4 11 469
60 11 4 601	60 10 6 094	60 6 6 600	3	60 6 6 148	60 6 7 709	60 6 7 292
75 14 2 751	75 13 3 367	75 11 10 012	4	75 10 7 855	75 9 5 886	75 8 3 115
91 1 0 801	90 15 7 641	90 14 2 414	5	90 12 9 222	90 11 4 098	90 10 9 938
106 8 11 651	106 2 2 914	106 0 6 517	6	105 14 10 759	105 13 2 74	105 11 6 721
121 6 9 202	121 4 10 188	121 2 11 819	7	121 1 0 595	120 15 1 417	120 13 5 584
136 9 7 439	1 6 7 431	136 5 3 621	8	136 3 1 893	136 1 0 094	135 14 10 407
151 12 5 509	151 10 9 734	151 7 8 024	9	151 5 3 809	151 2 10 772	151 0 6 280
303 8 11 004	303 4 1 489	302 15 4 047	10	302 10 6 739	302 5 9 513	302 1 0 460
455 5 4 516	454 14 2 903	454 7 0 071	20	453 15 10 1 8	453 8 8 315	453 1 6 690
697 1 10 002	696 8 9 938	695 14 8 095	30	696 5 1 478	694 11 7 087	694 2 0 440
758 14 3 610	758 2 3 379	757 6 4 118	40	756 10 4 847	755 14 5 958	755 2 7 150
910 10 9 012	909 12 4 407	908 14 0 142	50	907 15 8 217	907 1 4 683	903 3 1 381
1,062 7 2 614	1,061 8 5 131	1,060 5 8 183	60	1,059 4 11 586	1,058 4 3 402	1,057 3 7 611
1,214 3 8 016	1,213 0 8 876	1,212 13 4 189	70	1,210 10 2 956	1,209 7 2 173	1,208 4 1 841
1,366 0 1 513	1,364 10 6 610	1,363 5 0 213	80	1,361 15 6 525	1,360 10 0 915	1,359 4 8 071
1,517 12 7 020	1,516 4 7 345	1,514 12 8 237	90	1,513 4 9 955	1,511 12 11 717	1,510 5 2 301
3,036 9 2 040	3,032 9 2 689	3,029 9 4 473	100	3,026 9 7 850	3,023 9 11 423	3,020 0 1 602
4,553 5 0 056	4,548 10 10 034	4,544 9 0 710	200	4,539 14 5 034	4,535 6 11 150	4,530 15 6 913
6,071 2 4 079	6,065 2 5 378	6,059 2 8 947	300	6,053 8 2 778	6,047 3 10 8 6	6,041 4 9 204
7,589 14 11 099	7,581 7 0 723	7,573 15 5 183	400	7,566 8 0 473	7,559 0 10 553	7,551 9 1 504
9,106 11 6 116	9,097 11 8 667	9,088 12 1 420	500	9,078 12 10 167	9,070 13 10 299	9,061 15 1 805
10,644 8 1 133	10,614 0 3 412	10,603 8 9 657	600	10,593 11 7 892	10,584 10 10 016	10,572 4 4 108
12,142 4 8 165	12,120 4 1 758	12,118 5 5 892	700	12,096 6 5 557	12,084 7 9 732	12,052 9 6 407
13,683 1 5 178	13,646 9 6 101	13,633 2 2 139	800	13,619 11 2 251	13,606 4 9 439	13,592 14 8 703
15,177 13 10 198	15,162 14 1 445	15,147 14 10 367	900	15,133 9 0 946	15,11 8 1 9 165	15,103 3 11 0 9
30,355 11 8 395	30,325 12 2 890	30,295 13 8 734	1,000	30,266 0 1 592	30,236 3 6 331	30,205 0 1 602
45,533 3 6 593	45,488 10 4 338	45,443 12 7 101	2,000	45,399 0 2 827	45,354 5 3 496	45,309 11 9 036
60,711 7 4 791	60,651 8 5 781	60,591 11 5 467	3,000	60,532 0 3 783	60,472 7 0 661	60,412 15 8 035
75,889 5 2 988	75,814 6 7 226	75,739 10 3 834	4,000	75,665 0 4 729	75,590 8 9 827	75,518 3 7 044
91,067 3 1 188	90,977 4 8 671	90,887 9 2 201	5,000	90,796 0 5 675	90,708 10 6 999	90,619 7 8 053
1,06,245 0 11 333	1,06,140 2 10 116	1,06,035 8 6 668	6,000	1,05,931 0 6 621	1,05,823 12 4 157	1,05,722 11 5 082
1,21,422 14 9 681	1,21,303 0 11 562	1,21,183 6 10 935	7,000	1,21,074 0 7 567	1,20,954 14 1 323	1,20,835 15 4 070
1,36,600 12 7 778	1,36,465 15 1 007	1,36,331 5 9 802	8,000	1,36,197 0 8 512	1,36,062 15 10 456	1,35,929 3 8 079
1,51,778 10 6 970	1,51,688 13 2 452	1,51,479 4 7 665	9,000	1,51,380 0 9 458	1,51,181 1 7 658	1,51,032 7 2 065
			10,000			

POUNDS STERLING INTO RUPEES.

Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{2}$ d.	Amount.	Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{2}$ d.	Rs. 3 $\frac{1}{2}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
3 018	3 015	3 012	Far. 1	3 009	3 006	3 003
6 035	6 029	6 021	2	6 018	6 012	6 006
9 053	9 044	9 036	3	9 027	9 018	9 009
1 0 071	1 0 059	1 0 047	Pen. 1	1 0 035	1 0 023	1 0 012
2 0 141	2 0 118	2 0 094	2	2 0 071	2 0 047	2 0 023
3 0 212	3 0 177	3 0 141	3	3 0 106	3 0 070	3 0 035
4 0 283	4 0 236	4 0 188	4	4 0 144	4 0 094	4 0 047
5 0 354	5 0 291	5 0 235	5	5 0 176	5 0 117	5 0 059
6 0 424	6 0 353	6 0 282	6	6 0 212	6 0 141	6 0 070
7 0 495	7 0 412	7 0 329	7	7 0 247	7 0 164	7 0 081
8 0 566	8 0 471	8 0 378	8	8 0 282	8 0 189	8 0 094
9 0 637	9 0 530	9 0 424	9	9 0 317	9 0 211	9 0 108
10 0 7 7	10 0 559	10 0 471	10	10 0 403	10 0 285	10 0 117
11 0 778	11 0 648	11 0 515	11	11 0 3 8	11 0 2 8	11 0 129
12 0 849	12 0 707	12 0 565	Shilg 1	12 0 432	12 0 292	12 0 141
1 8 1 697	1 8 1 413	1 8 1 129	2	1 8 0 845	1 8 0 584	1 8 0 282
2 4 2 546	2 4 2 120	2 4 1 694	3	2 4 1 289	2 4 0 815	2 4 0 422
3 0 3 3 5	3 0 2 826	3 0 2 459	4	3 0 2 559	3 0 1 127	3 0 0 568
3 12 4 244	3 12 3 533	3 12 2 824	5	3 12 2 118	3 12 1 409	3 12 0 704
4 8 5 092	4 8 4 239	4 8 3 388	6	4 8 2 5 9	4 8 1 691	4 8 0 845
5 4 5 941	5 4 4 944	5 4 3 953	7	5 4 2 102	5 4 1 978	5 4 0 985
6 0 6 790	6 0 5 653	6 0 4 5 5	8	6 0 3 385	6 0 2 2 4	6 0 1 128
6 12 7 639	6 12 6 319	6 12 5 0 2	9	6 12 3 808	6 12 2 536	6 12 1 267
7 8 8 487	7 8 7 066	7 8 5 647	10	7 8 4 231	7 8 3 143	7 8 1 448
8 4 9 336	8 4 7 772	8 4 6 212	11	8 4 4 651	8 4 3 100	8 4 1 549
9 0 10 185	9 0 8 479	9 0 7 070	12	9 0 5 077	9 0 3 582	9 0 1 689
9 13 11 33	9 12 9 185	9 12 7 34	13	9 12 5 600	9 12 3 66	9 12 1 539
10 8 11 882	10 8 9 892	10 8 7 906	14	10 8 5 628	10 8 3 945	10 8 1 971
11 5 0 781	11 4 10 599	11 4 8 471	15	11 4 6 347	11 4 4 227	11 4 2 111
12 1 1 580	12 0 11 3 5	12 0 9 635	16	12 0 6 770	12 0 4 509	12 0 2 252
12 13 2 428	12 13 0 112	12 12 9 300	17	12 12 7 193	12 12 4 791	12 12 2 398
13 9 3 277	13 9 0 7 18	13 8 10 165	18	13 8 7 610	13 8 5 072	13 8 2 584
14 5 4 126	14 5 1 492	14 4 10 729	19	14 4 8 039	14 4 5 324	14 4 2 674
15 1 4 274	15 1 2 132	15 0 11 294	20	15 0 8 452	15 0 5 638	15 0 2 815
30 2 9 949	30 2 4 263	30 1 10 586	21	30 1 4 925	30 0 11 272	30 0 5 630
45 4 2 923	45 3 6 395	45 2 9 882	22	45 2 1 397	45 1 0 908	45 0 8 446
60 5 7 898	60 4 8 826	60 3 9 176	23	60 2 9 849	60 1 10 5 4	60 0 11 261
75 7 0 872	75 5 10 658	75 4 8 471	24	75 3 6 311	75 2 4 180	75 1 2 078
90 8 5 847	90 7 7 289	90 5 7 765	25	90 4 2 774	90 2 9 816	90 1 4 391
105 10 1 321	105 8 2 921	105 6 7 059	26	105 4 11 236	105 3 3 462	105 1 7 707
120 11 3 795	120 9 5 052	120 7 6 358	27	120 5 7 693	120 3 9 048	120 1 10 622
135 12 8 770	135 10 7 184	135 8 5 647	28	135 6 4 161	135 4 2 724	135 2 1 439
150 14 1 745	150 11 9 315	150 9 4 941	29	150 7 0 623	150 4 8 380	150 2 4 152
301 12 3 489	301 7 6 830	301 2 9 882	30	300 14 1 246	300 9 4 720	300 4 8 305
452 10 5 234	452 3 8 945	451 12 2 824	31	451 5 1 869	450 14 1 080	450 7 0 457
603 8 6 978	602 15 1 280	602 5 7 765	32	601 12 2 492	601 2 9 440	600 9 1 610
754 6 8 723	753 10 10 575	752 15 0 706	33	752 3 3 115	751 7 5 800	750 11 8 782
905 4 10 468	904 6 7 890	903 8 5 617	34	902 10 3 738	901 12 2 160	900 14 0 915
1,056 3 0 212	1,055 2 5 205	1,054 11 0 588	35	1,053 1 4 360	1,052 10 5 521	1,051 0 5 087
1,207 1 1 957	1,205 14 2 520	1,204 11 3 529	36	1,203 8 4 983	1,202 5 6 881	1,201 2 9 220
1,357 15 3 701	1,356 9 11 835	1,355 4 8 471	37	1,353 15 5 6 6	1,352 10 3 241	1,351 5 1 372
1,508 13 5 445	1,507 5 0 130	1,505 14 1 412	38	1,504 6 6 229	1,502 14 11 031	1,501 7 5 525
3,017 10 10 892	3,014 11 6 303	3,011 12 2 824	39	3,008 13 0 458	3,005 13 11 2 2	3,002 14 11 050
4,526 8 4 338	4,522 1 3 450	4,517 10 4 233	40	4,513 3 6 638	4,508 12 10 802	4,504 6 1 875
6,035 5 9 784	6,029 7 0 601	6,023 8 5 647	41	6,017 10 0 917	6,011 11 10 403	6,006 13 10 100
7,544 3 3 239	7,533 12 9 751	7,529 6 7 059	42	7,522 0 7 146	7,514 10 10 004	7,507 5 3 625
9,053 0 8 676	9,044 2 6 961	9,035 4 8 47	43	9,028 7 1 375	9,017 9 9 605	9,003 12 9 750
10,561 14 2 122	10,551 8 4 051	10,541 2 9 88 1	44	10,530 15 7 604	10,505 8 9 2 6	10,500 4 2 674
12,070 11 7 568	12,058 14 1 201	12,047 0 11 294	45	12,035 4 1 833	12,023 7 8 80 1	12,011 8 1 899
13,579 9 1 014	13,569 3 10 351	13,552 15 0 706	46	13,539 10 9 068	13,526 6 8 407	13,513 3 1 724
15,088 6 6 480	15,073 9 7 801	15,058 13 2 118	47	15,044 1 2 29 1	15,039 5 8 008	15,014 10 7 249
30,176 13 0 919	30,147 3 8 005	30,117 10 4 235	48	30,088 2 4 584	30,058 11 4 016	30,029 5 2 419
45,265 3 7 879	45,230 12 10 604	45,178 7 6 3 8	49	45,132 3 6 878	45,083 1 0 024	45,043 15 9 743
60,353 10 1 839	60,294 6 0 606	60,235 4 8 470	50	60,179 4 9 167	60,117 6 2 031	60,058 10 4 997
75,442 0 8 289	75,363 0 1 507	75,294 11 0 588	51	75,230 5 11 469	75,141 12 4 039	75,073 5 6 246
90,530 7 2 758	90,441 9 9 008	90,352 15 0 70	52	90,264 7 1 751	90,176 2 0 041	90,087 15 7 495
1,05,618 13 9 218	1,05,515 3 4 510	1,05,411 12 2 823	53	1,05,308 8 4 045	1,05,205 7 8 654	1,05,102 10 2 745
1,20,707 4 8 677	1,20,588 13 0 012	1,20,470 9 4 941	54	1,20,352 9 6 335	1,20,242 3 4 032	1,20,117 4 9 994
1,35,795 10 10 137	1,35,662 6 7 513	1,35,529 6 7 068	55	1,35,396 13 8 620	1,35,284 3 0 070	1,35,181 15 5 443
1,50,884 1 4 596	1,50,736 0 3 014	1,50,568 3 9 176	56	1,50,440 11 10 918	1,50,293 8 8 077	1,50,146 10 0 489

Rs. 4d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Amount.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
3	2 997	11 988	Far. 1	2 991	2 888	2 985
6	5 984	11 977	2	5 984	5 976	5 971
9	8 991	11 971	3	8 974	8 964	8 956
1	11 988	11 971	Pen. 1	11 965	11 953	11 942
2	11 976	11 953	2	11 930	11 917	11 903
3	2 11 965	2 11 930	3	2 11 885	2 11 860	2 11 825
4	3 11 953	3 11 900	4	3 11 860	3 11 835	3 11 767
5	4 11 941	4 11 882	5	4 11 825	4 11 787	4 11 708
6	5 11 930	5 11 880	6	5 11 790	5 11 720	5 11 650
7	6 11 918	6 11 868	7	6 11 755	6 11 675	6 11 592
8	7 11 906	7 11 851	8	7 11 720	7 11 626	7 11 534
9	8 11 895	8 11 785	9	8 11 685	8 11 580	8 11 475
10	9 11 882	9 11 766	10	9 11 649	9 11 538	9 11 417
11	10 11 871	10 11 743	11	10 11 614	10 11 480	10 11 359
12	11 11 859	11 11 719	Shilg. 1	11 11 579	11 11 440	11 11 300
1 8	1 7 11 719	1 7 11 439	2	1 7 11 169	1 7 10 679	1 7 10 601
2 4	2 3 11 578	2 3 11 158	3	2 3 10 788	2 3 10 315	2 3 9 901
3 0	2 15 11 438	2 15 10 877	4	2 15 10 318	2 15 9 729	2 15 9 401
3 12	3 11 11 298	3 11 10 596	5	3 11 9 897	3 11 9 198	3 11 8 501
4 8	4 7 11 157	4 7 10 316	6	4 7 9 476	4 7 8 638	4 7 7 802
5 4	5 3 11 017	5 3 10 035	7	5 3 9 056	5 3 8 078	5 3 7 103
6 0	5 15 10 876	5 15 9 754	8	5 15 8 635	5 15 7 518	5 15 6 402
6 12	6 11 10 736	6 11 9 474	9	6 11 8 214	6 11 6 907	6 11 5 703
7 8	7 7 10 595	7 7 9 193	10	7 7 7 794	7 7 6 397	7 7 5 0 3
8 4	8 3 4 455	8 3 3 912	11	8 3 7 373	8 3 5 836	8 3 4 203
9 0	8 15 10 314	8 15 8 634	12	8 15 6 952	8 15 5 276	8 15 3 603
9 12	9 11 10 174	9 11 8 351	13	9 11 6 534	9 11 4 716	9 11 2 904
10 8	10 7 10 033	10 7 8 070	14	10 7 6 111	10 7 4 156	10 7 2 204
11 4	11 3 9 893	11 3 7 769	15	11 3 5 691	11 3 3 566	11 3 1 504
12 0	11 15 9 752	11 15 7 609	16	11 15 5 270	11 15 3 026	11 15 0 805
12 12	12 11 9 612	12 11 7 225	17	12 11 4 849	12 11 2 475	12 11 0 105
13 8	13 7 9 471	13 7 6 947	18	13 7 4 428	13 7 1 914	13 6 11 405
14 4	14 3 9 331	14 3 6 667	19	14 3 4 008	14 3 1 354	14 2 10 706
15	14 15 9 190	14 15 6 386	£ 1	14 15 3 587	14 15 0 794	14 14 10 006
30	24 15 6 380	24 15 0 772	2	24 14 11 714	24 14 1 588	23 13 8 0 2
45	44 15 3 570	44 14 7 158	3	44 13 10 762	44 13 2 381	44 12 6 112
60	59 15 0 760	59 14 1 544	4	59 13 2 349	59 12 3 175	59 11 4 023
75	74 4 9 951	74 13 7 930	5	74 12 5 936	74 11 3 969	74 10 2 229
90	89 14 7 141	89 13 2 316	6	89 11 9 523	89 10 4 763	89 9 0 035
105	104 14 4 332	104 12 8 701	7	104 11 1 110	104 9 5 556	104 7 10 041
120	119 14 1 522	119 12 3 087	8	119 10 4 698	119 8 6 350	119 6 8 047
135	134 13 10 712	134 11 9 473	9	134 9 8 285	134 7 7 144	134 5 6 152
150	149 13 7 902	149 11 3 859	10	149 8 11 871	149 6 7 938	149 4 4 058
300	299 11 3 805	299 6 7 719	20	299 1 11 743	298 13 3 875	298 8 8 117
450	449 8 11 707	449 1 11 574	30	448 10 11 615	448 3 11 813	447 13 0 175
600	599 6 7 6 0	598 13 3 439	40	598 3 11 486	597 10 7 751	597 1 4 233
750	749 4 3 512	748 8 7 295	50	747 12 11 302	747 1 3 683	746 5 8 299
900	899 11 11 415	898 3 11 153	60	897 5 11 228	896 7 11 626	895 10 0 350
1,050	1,044 15 7 317	1,047 15 3 018	70	1,046 14 11 101	1,045 14 7 564	1,044 14 4 403
1,200	1,198 13 3 220	1,197 10 6 877	80	1,195 7 10 922	1,195 5 8 532	1,194 2 8 462
1,350	1,348 10 11 122	1,347 5 10 736	90	1,346 0 10 844	1,344 11 11 440	1,343 7 0 525
1,500	1,498 8 7 024	1,497 1 2 586	100	1,495 9 10 715	1,494 3 7 377	1,492 11 4 583
3,000	2,997 1 2 049	2,994 2 5 193	200	2,991 3 9 430	2,988 5 2 755	2,985 6 9 168
4,500	4,495 9 9 073	4,491 3 7 780	300	4,488 13 8 144	4,482 7 10 132	4,478 2 1 749
6,000	5,494 2 4 098	5,488 4 10 386	400	5,482 7 6 658	5,476 10 5 510	5,470 13 6 332
7,500	7,492 10 11 122	7,485 6 0 983	500	7,478 1 5 573	7,470 13 0 887	7,463 8 10 915
9,000	8,991 3 8 146	8,982 7 3 578	600	8,973 11 4 287	8,964 15 8 265	8,956 4 3 498
10,500	10,489 12 1 471	10,479 3 6 176	700	10,489 5 3 002	10,489 2 8 642	10,488 15 8 081
12,000	11,988 4 8 95	11,978 9 8 772	800	11,984 15 1 716	11,983 4 11 019	11,981 11 0 664
13,500	13,486 13 3 220	13,473 10 11 366	900	13,480 9 0 431	13,477 7 6 397	13,474 6 5 217
15,000	14,985 5 10 244	14,970 12 1 665	1,000	14,976 2 11 147	14,941 10 1 774	14,927 1 9 931
3,000	29,970 11 8 488	29,941 8 3 300	2,000	29,912 5 10 204	29,883 4 3 549	29,854 3 7 661
45,000	44,956 1 6 732	44,912 4 5 895	3,000	44,868 8 9 441	44,844 14 5 323	44,781 5 5 491
60,000	59,941 7 4 978	59,883 0 7 860	4,000	59,824 11 8 588	59,766 8 7 097	59,708 7 3 322
75,000	74,926 13 3 220	74,853 12 9 625	5,000	74,760 14 7 735	74,703 2 8 872	74,635 9 1 152
90,000	89,912 3 1 453	89,824 8 11 788	6,000	89,737 1 6 882	89,649 12 10 645	89,562 10 10 92
1,500	1,489 8 11 707	1,479 5 1 15	7,000	1,483 4 6 029	1,471 9 7 040	1,461 10 4 912
12,000	11,983 14 9 951	11,978 1 3 719	8,000	11,949 7 5 176	11,933 1 2 195	11,916 14 6 643
135,000	134,868 4 8 195	134,736 13 5 664	9,000	134,805 10 4 323	134,744 11 3 869	134,644 0 4 474
150,000	149,853 10 6 439	149,707 9 7 648	10,000	149,861 13 3 470	149,418 5 5 743	149,371 2 2 304

POUNDS STERLING INTO RUPEES.

Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Amount.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2 983	2 880	2 977	Far. 1	2 974	2 971	2 988
5 985	5 951	5 953	2	5 948	5 942	5 986
8 918	8 939	8 930	3	8 922	8 918	8 954
11 930	11 919	11 907	Pen. 1	11 895	11 894	11 872
411 869	411 837	411 814	2	411 791	411 785	411 745
211 790	211 766	211 731	3	211 688	211 652	211 617
311 720	311 674	311 628	4	311 581	311 531	311 490
411 650	411 593	411 531	5	411 477	411 420	411 364
511 581	511 511	511 442	6	511 373	511 304	511 235
611 511	611 430	611 349	7	611 268	611 181	611 107
711 441	711 348	711 256	8	711 194	711 072	710 980
811 371	811 267	811 153	9	811 059	810 956	810 852
911 301	911 185	911 071	10	910 946	910 839	910 725
1011 231	1011 101	1010 977	11	1010 850	1010 723	1010 597
1111 161	1111 021	1110 884	Shilg. 1	1110 745	1110 607	1110 470
1710 322	1710 041	1709 761	2	1709 491	1709 215	1708 939
2309 483	2309 067	2308 651	3	2308 236	2307 822	2307 409
2908 645	2908 089	2907 531	4	2907 982	2907 429	2906 878
3507 806	3507 112	3506 419	5	3506 587	3506 037	3505 484
4106 967	4106 134	4105 332	6	4105 472	4104 844	4104 217
4706 128	4705 158	4704 186	7	4704 313	4703 225	4702 137
5305 289	5304 178	5303 071	8	5302 963	5301 859	5300 757
5904 450	5903 320	5902 194	9	5901 707	5900 546	5899 386
6503 612	6502 223	6500 837	10	6500 454	6499 074	6497 696
7102 773	7101 245	7099 721	11	7100 199	7098 681	7097 153
7701 934	7700 268	7698 605	12	7700 941	7699 228	7697 505
8301 095	8300 129	8298 458	13	8300 689	8298 896	8297 144
8900 256	8900 012	8898 272	14	8900 436	8898 503	8896 574
9500 417	9500 335	9498 256	15	9500 181	9498 311	9496 303
10100 578	10100 579	10100 579	16	10100 392	10100 178	10100 1518
10700 739	10700 739	10700 739	17	10700 672	10700 035	10700 035
11300 890	11300 890	11300 890	18	11300 847	11300 092	11300 092
11900 051	11900 051	11900 051	19	11900 016	11900 016	11900 016
12500 212	12500 212	12500 212	20	12500 006	12500 006	12500 006
13100 373	13100 373	13100 373	21	13100 916	13100 916	13100 916
13700 534	13700 534	13700 534	22	13700 874	13700 874	13700 874
14300 695	14300 695	14300 695	23	14300 832	14300 832	14300 832
14900 856	14900 856	14900 856	24	14900 790	14900 790	14900 790
15501 017	15501 017	15501 017	25	15501 748	15501 748	15501 748
16101 178	16101 178	16101 178	26	16101 706	16101 706	16101 706
16701 339	16701 339	16701 339	27	16701 664	16701 664	16701 664
17301 500	17301 500	17301 500	28	17301 622	17301 622	17301 622
17901 661	17901 661	17901 661	29	17901 580	17901 580	17901 580
18501 822	18501 822	18501 822	30	18501 538	18501 538	18501 538
19101 983	19101 983	19101 983	31	19101 496	19101 496	19101 496
19702 144	19702 144	19702 144	32	19702 454	19702 454	19702 454
20302 305	20302 305	20302 305	33	20302 412	20302 412	20302 412
20902 466	20902 466	20902 466	34	20902 370	20902 370	20902 370
21502 627	21502 627	21502 627	35	21502 328	21502 328	21502 328
22102 788	22102 788	22102 788	36	22102 286	22102 286	22102 286
22702 949	22702 949	22702 949	37	22702 244	22702 244	22702 244
23303 110	23303 110	23303 110	38	23303 202	23303 202	23303 202
23903 271	23903 271	23903 271	39	23903 160	23903 160	23903 160
24503 432	24503 432	24503 432	40	24503 118	24503 118	24503 118
25103 593	25103 593	25103 593	41	25103 076	25103 076	25103 076
25703 754	25703 754	25703 754	42	25703 034	25703 034	25703 034
26303 915	26303 915	26303 915	43	26303 000	26303 000	26303 000
26904 076	26904 076	26904 076	44	26903 958	26903 958	26903 958
27504 237	27504 237	27504 237	45	27503 916	27503 916	27503 916
28104 398	28104 398	28104 398	46	28103 874	28103 874	28103 874
28704 559	28704 559	28704 559	47	28703 832	28703 832	28703 832
29304 720	29304 720	29304 720	48	29303 790	29303 790	29303 790
29904 881	29904 881	29904 881	49	29903 748	29903 748	29903 748
30505 042	30505 042	30505 042	50	30503 706	30503 706	30503 706
31105 203	31105 203	31105 203	51	31103 664	31103 664	31103 664
31705 364	31705 364	31705 364	52	31703 622	31703 622	31703 622
32305 525	32305 525	32305 525	53	32303 580	32303 580	32303 580
32905 686	32905 686	32905 686	54	32903 538	32903 538	32903 538
33505 847	33505 847	33505 847	55	33503 496	33503 496	33503 496
34106 008	34106 008	34106 008	56	34103 454	34103 454	34103 454
34706 169	34706 169	34706 169	57	34703 412	34703 412	34703 412
35306 330	35306 330	35306 330	58	35303 370	35303 370	35303 370
35906 491	35906 491	35906 491	59	35903 328	35903 328	35903 328
36506 652	36506 652	36506 652	60	36503 286	36503 286	36503 286
37106 813	37106 813	37106 813	61	37103 244	37103 244	37103 244
37706 974	37706 974	37706 974	62	37703 202	37703 202	37703 202
38307 135	38307 135	38307 135	63	38303 160	38303 160	38303 160
38907 296	38907 296	38907 296	64	38903 118	38903 118	38903 118
39507 457	39507 457	39507 457	65	39503 076	39503 076	39503 076
40107 618	40107 618	40107 618	66	40103 034	40103 034	40103 034
40707 779	40707 779	40707 779	67	40703 000	40703 000	40703 000
41307 940	41307 940	41307 940	68	41303 958	41303 958	41303 958
41908 101	41908 101	41908 101	69	41903 916	41903 916	41903 916
42508 262	42508 262	42508 262	70	42503 874	42503 874	42503 874
43108 423	43108 423	43108 423	71	43103 832	43103 832	43103 832
43708 584	43708 584	43708 584	72	43703 790	43703 790	43703 790
44308 745	44308 745	44308 745	73	44303 748	44303 748	44303 748
44908 906	44908 906	44908 906	74	44903 706	44903 706	44903 706
45509 067	45509 067	45509 067	75	45503 664	45503 664	45503 664
46109 228	46109 228	46109 228	76	46103 622	46103 622	46103 622
46709 389	46709 389	46709 389	77	46703 580	46703 580	46703 580
47309 550	47309 550	47309 550	78	47303 538	47303 538	47303 538
47909 711	47909 711	47909 711	79	47903 496	47903 496	47903 496
48509 872	48509 872	48509 872	80	48503 454	48503 454	48503 454
49110 033	49110 033	49110 033	81	49103 412	49103 412	49103 412
49710 194	49710 194	49710 194	82	49703 370	49703 370	49703 370
50310 355	50310 355	50310 355	83	50303 328	50303 328	50303 328
50910 516	50910 516	50910 516	84	50903 286	50903 286	50903 286
51510 677	51510 677	51510 677	85	51503 244	51503 244	51503 244
52110 838	52110 838	52110 838	86	52103 202	52103 202	52103 202
52710 999	52710 999	52710 999	87	52703 160	52703 160	52703 160
53311 160	53311 160	53311 160	88	53303 118	53303 118	53303 118
53911 321	53911 321	53911 321	89	53903 076	53903 076	53903 076
54511 482	54511 482	54511 482	90	54503 034	54503 034	54503 034
55111 643	55111 643	55111 643	91	55103 000	55103 000	55103 000
55711 804	55711 804	55711 804	92	55703 958	55703 958	55703 958
56311 965	56311 965	56311 965	93	56303 916	56303 916	56303 916
56912 126	56912 126	56912 126	94	56903 874	56903 874	56903 874
57512 287	57512 287	57512 287	95	57503 832	57503 832	57503 832
58112 448	58112 448	58112 448	96	58103 790	58103 790	58103 790
58712 609	58712 609	58712 609	97	58703 748	58703 748	58703 748
59312 770	59312 770	59312 770	98	59303 706	59303 706	59303 706
59912 931	59912 931	59912 931	99	59903 664	59903 664	59903 664
60513 092	60513 092	60513 092	100	60503 622	60503 622	60503 622
61113 253	61113 253	61113 253	101	61103 580	61103 580	61103 580
61713 414	61713 414	61713 414	102	61703 538	61703 538	61703 538
62313 575	62313 575	62313 575	103	62303 496	62303 496	62303 496
62913 736	62913 736	62913 736	104	62903 454	62903 454	62903 454
63513 897	63513 897	63513 897	105	63503 412	63503 412	63503 412
64114 058	64114 058	64114 058	106	64103 370	64103 370	64103 370
64714 219	64714 219	64714 219	107	64703 328	64703 328	64703 328
65314 380	65314 380	65314 380	108	65303 286	65303 286	65303 286
65914 541	65914 541	65914 541	109	65903 244	65903 244	65903 244
66514 702	66514 702	66514 702	110	66503 202	66503 202	66503 202
67114 863	67114 863	67114 863	111	67103 160	67103 160	67103 160
67715 024	67715 024	67715 024	112	67703 118	67703 118	67703 118
68315 185	68315 185	68				

POUNDS STERLING INTO RUPEES.

Rs. 4 $\frac{3}{10}$ d.	Rs. 4 $\frac{3}{4}$ d.	Rs. 4 $\frac{7}{8}$ d.	Amount.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{4}$ d.	Rs. 4 $\frac{1}{8}$ d.
Rs. A. P. D. I.	Rs. A. P. D. I.	Rs. A. P. D. I.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2 665	2 662	2 655	Far. 1	2 955	2 554	2 951
5 630	5 925	5 919	2	5 925	5 908	5 902
8 895	8 887	8 87	3	8 875	8 862	8 853
11 861	11 849	11 83	Pen. 1	11 827	11 8.5	11 804
1 11 722	1 11 699	1 11 676	2	1 11 654	1 11 631	1 11 608
2 11 883	2 11 439	2 11 514	3	2 11 480	2 11 446	2 11 412
3 11 444	3 11 397	3 11 353	4	3 11 407	3 11 362	3 11 316
4 11 305	4 11 248	4 11 19	5	4 11 134	4 11 077	4 11 020
5 11 166	5 11 097	5 11 025	6	5 11 981	5 10 892	5 10 824
6 11 027	6 10 947	6 10 867	7	6 10 787	6 10 708	6 10 638
7 10 888	7 10 797	7 10 722	8	7 10 644	7 10 563	7 10 482
8 10 749	8 10 646	8 10 545	9	8 10 441	8 11 348	8 10 265
9 10 610	9 10 498	9 10 388	10	9 10 338	9 10 154	9 10 040
10 10 471	10 10 345	10 10 220	11	10 10 091	10 9 969	10 9 844
11 10 332	11 10 195	11 10 058	Shlg 1	11 9 921	11 9 785	11 9 648
1 7 6664	1 7 8390	1 7 8116	2	1 7 7822	1 7 7569	1 7 7297
2 3 6996	2 3 6584	2 3 6173	3	2 3 5763	2 3 5354	2 3 4945
2 15 5328	2 15 4779	2 15 4231	4	2 15 3681	2 15 3138	2 15 2594
3 11 3660	3 11 2974	3 11 2389	5	3 11 1855	3 11 0923	3 11 0242
4 7 1992	4 7 1169	4 7 0347	6	4 6 1156	4 6 0708	4 6 0260
5 8 0324	5 2 1103	5 2 1045	7	5 2 9448	5 2 8452	5 2 7539
5 14 10656	5 14 9558	5 14 8465	8	5 14 7369	5 14 6277	5 14 5187
6 10 8488	6 0 7753	6 0 6550	9	6 10 5490	6 10 4042	6 10 2836
7 6 7320	7 6 5948	7 6 4576	10	7 6 3211	7 6 1846	7 6 0454
8 2 5652	8 2 4143	8 2 2636	11	8 2 1132	8 1 11631	8 1 10153
8 14 3984	8 14 2838	8 14 0694	12	8 13 11653	8 13 9416	8 13 7781
9 10 2316	9 10 0532	9 9 10751	13	9 9 8974	9 9 7200	9 9 5429
10 6 0618	10 5 10727	10 5 8809	14	10 5 6835	10 5 4984	10 5 3083
11 1 10980	11 1 8922	11 1 6867	15	11 1 4866	11 1 2769	11 1 0738
11 13 9312	11 13 7116	11 13 4925	16	11 13 2737	11 13 0554	11 12 10375
12 9 7641	12 9 5311	12 9 2962	17	12 9 0658	12 8 10334	12 8 8023
13 5 597	13 5 3506	13 5 1040	18	13 4 10579	13 4 8124	13 4 5671
14 1 4308	14 1 1701	14 0 11098	19	14 0 8501	14 0 5908	14 0 320
14 13 2641	14 13 11896	14 12 9156	2	14 12 6422	14 12 3692	14 12 0938
29 10 5282	29 9 11792	29 9 6312	3	29 9 8343	29 8 7385	29 8 1937
44 7 793	44 6 11688	44 6 3468	4	44 5 7285	44 4 11077	44 4 2955
59 4 1054	59 3 11583	59 3 0624	5	59 2 1686	59 1 2769	59 0 3873
74 2 1205	74 0 11479	73 15 978	6	73 14 8108	73 13 6462	73 12 4841
88 5 3846	88 3 11375	88 12 6938	7	88 11 2509	88 9 10154	88 8 510
103 12 6486	103 10 11271	103 9 4092	8	103 7 8351	103 6 1845	103 4 6778
118 9 9127	118 7 11167	118 6 1245	9	118 4 8372	118 2 5538	118 0 7746
133 6 11768	133 4 11063	133 2 10405	10	133 0 9794	132 14 9201	132 12 875
148 4 2409	148 1 10959	147 15 756	20	147 13 4215	147 11 0923	147 8 9683
296 8 4119	296 3 9917	295 15 312	30	295 10 3431	295 6 1846	295 1 7368
444 12 7238	444 5 8876	443 14 10682	40	443 8 0647	443 1 2769	442 10 5049
593 0 9637	592 7 7894	591 14 6213	50	591 5 4862	590 12 3692	590 3 2732
741 5 0046	740 9 6743	739 14 1854	60	739 2 9078	738 7 4615	737 12 045
889 9 2466	888 11 5751	887 13 9364	70	887 0 1294	886 2 5538	885 4 10098
1,037 13 4845	1,036 13 470	1,035 13 4925	80	1,034 8 559	1,033 13 6462	1,032 13 7781
1,186 1 7274	1,184 15 3668	1,183 13 046	90	1,182 10 9725	1,181 8 7385	1,180 6 5044
1,334 5 9633	1,333 1 2827	1,331 12 8046	100	1,330 8 1940	1,329 3 8308	1,327 5 8147
1,482 10 0093	1,481 3 1585	1,479 12 3607	200	1,478 5 6166	1,476 14 9231	1,475 8 0820
2,065 4 0185	2,062 6 3171	2,059 8 7214	300	2,056 11 0312	2,053 13 6462	2,051 0 1860
4,417 14 2778	4,413 9 4756	4,410 10 8201	400	4,405 0 6468	4,402 13 8692	4,426 8 2490
5,930 8 031	5,924 12 6311	5,919 1 2428	500	5,913 6 6224	5,907 11 0923	5,902 0 3320
7,438 2 0423	7,405 15 7927	7,398 13 6035	600	7,391 11 6780	7,384 9 10154	7,377 8 4150
8,895 12 0556	8,867 2 9512	8,858 9 9612	700	8,850 1 0935	8,841 8 7385	8,833 0 4980
10,378 6 0649	10,368 5 11097	10,358 6 1249	800	10,348 6 7091	10,338 7 4615	10,328 8 5810
11,861 0 0741	11,849 9 0683	11,838 2 4566	900	11,826 12 1247	11,815 6 1846	11,804 0 6640
13,343 10 0834	13,330 12 2688	13,317 14 8462	1,000	13,305 1 7423	13,292 4 11077	13,279 8 7470
14,826 4 0927	14,811 15 3853	14,797 11 0069	2,000	14,783 7 1559	14,769 3 8308	14,755 0 8200
20,659 8 1853	20,635 14 7707	20,595 6 013	3,000	20,566 14 3118	20,548 7 4615	20,510 1 4599
44,478 12 2760	44,435 13 11560	44,393 1 0205	4,000	44,340 5 467	44,307 11 0923	44,265 2 0890
59,305 0 3706	59,247 18 3414	59,190 12 0277	5,000	59,133 12 6246	59,076 14 9231	59,020 2 9199
74,131 4 4633	74,059 12 7267	73,988 7 0347	6,000	73,917 3 7797	73,846 2 5538	73,775 3 5499
88,957 8 5153	88,871 11 11121	88,786 2 0416	7,000	88,700 10 9354	88,615 6 1846	88,530 4 1795
1,03,783 12 6486	1,03,683 11 2974	1,03,583 13 0486	8,000	1,03,481 1 10913	1,03,384 9 10154	1,03,285 10,098
1,18,610 0 7413	1,18,495 10 6828	1,18,381 8 0555	9,000	1,18,267 9 0473	1,18,153 13 6462	1,18,040 5 6398
1,33,436 4 8739	1,33,307 9 10681	1,33,179 3 0624	10,000	1,33,051 0 20311	1,32,923 1 27691	1,32,795 6 2697
1,48,262 8 9466	1,48,119 2 5311	1,47,976 14 0691		1,47,834 7 35901	1,47,692 4 11077	1,47,550 6 10997

POUNDS STERLING INTO RUPEES

Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{4}$ d.	Rs. 4 $\frac{1}{8}$ d.	Amount	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{4}$ d.	Rs. 4 $\frac{1}{8}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
2918	2945	2945	Far. 1	2940	2937	2934
5896	5891	5885	2	5879	5874	5868
884	8836	8828	3	8819	8811	8802
11793	11781	11770	Pen. 1	11759	11748	11736
111585	111563	111546	2	111518	111495	111473
211378	211344	211310	3	211277	211243	211209
311171	311126	311082	4	311035	310990	310946
410964	410907	410851	5	410734	410708	410682
510756	510683	510621	6	510553	510488	510418
610549	610470	610391	7	610312	610233	610155
710342	710251	710161	8	710071	709981	709891
810134	810033	809931	9	809830	809728	809628
909927	909814	909701	10	909589	909476	909364
109720	109595	109471	11	109347	109224	109100
119512	119377	119241	Shilg 1	119106	118971	118837
177035	176754	176483	2	176212	175943	175673
23457	234180	233721	3	233819	233541	233261
2152050	215157	215096	4	2150425	21411835	21411837
31011582	31010884	31010207	5	3109531	3108857	3108183
409075	4088261	4085744	6	4086337	4085828	4085020
508657	5085638	5084690	7	5083744	5082990	5082157
5144100	514304	5141981	8	5140850	51311770	51310693
6101612	6100391	6091172	9	6099568	6098742	6097539
751125	7509765	7508414	10	7507062	7505713	7504367
818637	817145	815655	11	814168	812685	811203
8136150	8134622	8132896	12	8131275	81211656	81210040
993664	991696	990138	13	990381	988827	987277
105117	1041175	1040380	14	1047457	1045598	1043713
1100657	1100862	1100621	15	1104593	1102570	1100550
1112820	1112602	11123862	16	11121700	11111541	1110938
1285712	1283406	1281103	17	12710808	12708512	12706223
1343835	1340782	13381034	18	1337912	13354584	1333160
140737	131510159	13157586	19	1315508	13152455	131411897
141110250	14117836	14114858	20	14112124	141011456	14108784
2978499	2973072	296865	21	2964249	29510853	2945467
44367349	4421068	4412453	22	4416273	44010279	4402201
58154988	58146144	58137810	23	58128498	58119708	58110934
73113248	73101680	73091388	24	73070822	73069132	73067668
8871497	8859216	8844966	25	8830746	8818558	8804401
103211747	10314752	10315978	26	103212871	103217955	103211135
11749996	117130288	117112621	27	11794595	11777411	11759868
132108246	13287824	13267445	28	13247120	13236837	13226602
14766495	14743886	14720276	29	14615244	14613624	146112335
29413099	2948679	29440552	30	293154488	293110528	29366670
44287486	441121075	44160826	31	440163732	44086792	440110066
58910184	58911438	58881103	32	587150976	58761555	58681341
73708476	73554798	73510375	33	7341410220	73434119	73384676
88472971	88398157	882121655	34	881147464	88111583	88038011
103139456	1030131517	10299131	35	103144708	1021747847	1026141347
117943962	117822876	117702207	36	1175141952	11742111	117310682
1326610457	132566236	13242248	37	1322131119	132198375	13205617
147414952	147210595	147142759	38	146913440	146872639	14679358
294829904	294557191	294285517	39	2939114881	2936145277	2933416705
44224255	441810786	441312876	40	44091321	440557916	440124457
589567808	589011322	5885011034	41	58796761	58731210555	586831410
737070760	7363511977	7358511793	42	734946202	73424119	7335810762
88485712	883609574	882794552	43	88192642	881011382	880248114
1031810664	10308117168	10298137310	44	102881511082	1027926470	1026955467
11792113616	1178164763	1177010069	45	1178137522	1174791019	1173662819
13266128568	1325412359	1324160828	46	13228113963	13216011747	1320370172
14740141520	14726111954	14712103596	47	146894003	1468482868	1467079524
29481123040	29453711908	2942547172	48	2939720807	2936904773	29340157049
44222104680	4418031162	441371410759	49	4409511210	4405387159	4401174573
589638080	589081511816	5885092345	50	58794164	5875809545	5868152097
7370467601	73633111770	7358335931	51	7342132017	73422811932	73352611622
8844549121	88360711724	88275139517	52	8819162480	8810712318	8802219146
103186210641	103087311678	1029881108	53	10288151082	10279102791	1026936670
11792710161	117813511632	11770124690	54	11758313227	11747617091	11736314195
132667161631	132540111586	13241312876	55	1322871360	132191320	13209461719
14740813202	147267711540	147126611862	56	14695104038	146845111868	146704131244

POUNDS STERLING INTO RUPEES.

ls. 4 $\frac{3}{4}$ d.	ls. 4 $\frac{1}{2}$ d.	ls. 4 $\frac{1}{4}$ d.	Amount.	ls. 4 $\frac{3}{4}$ d.	ls. 4 $\frac{1}{2}$ d.	ls. 4 $\frac{1}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2 931	2 929	2 928	Far. 1	2 923	2 920	2 917
5 863	5 857	5 851	2	5 846	5 841	5 835
8 794	8 786	8 777	3	8 769	8 761	8 752
11 725	11 714	11 701	Pen. 1	11 691	11 681	11 670
1 11 450	1 11 428	1 11 406	2	1 11 388	1 11 381	1 11 339
2 11 176	2 11 142	2 11 109	3	2 11 075	2 11 045	2 11 009
3 10 901	3 10 856	3 10 811	4	3 10 767	3 10 722	3 10 678
4 10 626	4 10 570	4 10 514	5	4 10 459	4 10 403	4 10 348
5 10 351	5 10 284	5 10 211	6	5 10 151	5 10 084	5 10 017
6 10 176	6 9 98	6 9 90	7	6 9 842	6 9 764	6 9 687
7 9 802	7 9 712	7 9 621	8	7 9 594	7 9 445	7 9 356
8 9 527	8 9 420	8 9 320	9	8 9 225	8 9 125	8 9 028
9 9 252	9 9 140	9 9 024	10	9 9 017	9 8 806	9 8 65
10 8 977	10 8 854	10 8 731	11	10 8 609	10 8 487	10 8 365
11 8 702	11 8 568	11 8 434	Shilg. 1	11 8 301	11 8 167	11 8 034
1 7 5405	1 7 5 30	1 7 4 16	2	1 7 4 35	1 7 4 35	1 7 4 088
2 3 2 107	2 3 1 704	2 3 1 309	3	2 3 0 902	2 3 0 502	2 3 0 103
2 14 10 809	2 14 10 273	2 14 9 737	4	2 14 9 203	2 14 8 669	2 14 8 137
2 10 7 511	2 10 6 841	2 10 6 171	5	2 10 5 603	2 10 4 887	2 10 4 171
4 6 4 214	4 6 3 499	4 6 2 806	6	4 6 1 804	4 6 1 004	4 6 0 205
5 2 0 916	5 1 11 977	5 1 11 040	7	5 1 10 105	5 1 9 171	5 1 8 239
5 13 9 618	5 13 8 541	5 13 7 471	8	5 13 6 405	5 13 5 336	5 13 4 274
6 9 6 821	6 9 5 118	6 9 3 909	9	6 9 2 706	6 9 1 506	6 9 0 308
7 5 3 023	7 5 1 682	7 5 0 343	10	7 4 11 007	7 4 9 673	7 4 8 342
8 0 11 725	8 0 10 20	8 0 8 777	11	8 0 7 307	8 0 5 841	8 0 4 476
8 12 8 428	8 12 6 818	8 12 5 211	12	8 12 3 605	8 12 2 068	8 12 0 510
9 8 5 150	9 8 2 186	9 8 1 646	13	9 7 11 909	9 7 10 175	9 7 8 444
10 4 1 632	10 3 11 954	10 3 10 080	14	10 3 8 205	10 3 6 342	10 3 4 449
10 15 10 534	10 15 8 522	10 15 6 514	15	10 15 4 510	10 15 2 509	10 15 0 53
11 11 7 286	11 11 5 091	11 11 2 946	16	11 11 0 811	11 10 10 676	11 10 8 547
12 7 3 639	12 7 1 609	12 6 11 388	17	12 6 9 111	12 6 6 844	12 6 4 581
13 8 0 642	13 7 10 287	13 7 7 817	18	13 7 5 412	13 7 3 011	13 7 0 615
13 14 9 344	13 14 7 795	13 14 4 251	19	13 14 1 713	13 13 11 179	13 13 8 650
14 10 6 046	14 10 3 383	14 10 0 686	20	14 9 10 012	14 9 7 346	14 9 4 681
14 9 5 002	14 9 2 726	14 9 1 571	21	14 9 3 807	14 9 2 692	14 9 1 368
14 15 6 37	14 14 10 090	14 14 2 057	22	14 13 6 040	14 12 10 038	14 12 2 151
58 10 0 18	58 9 1 43	58 8 2 741	23	58 7 4 053	58 6 5 384	58 5 6 735
73 4 6 229	73 3 4 816	73 2 3 429	24	73 1 2 067	73 0 0 700	72 14 11 419
7 15 0 75	87 13 8 179	87 12 4 114	25	87 11 0 050	87 9 8 078	87 8 4 108
102 9 6 321	102 7 11 428	102 6 4 800	26	102 10 0 983	102 8 3 422	102 7 1 878
117 4 0 366	117 2 2 806	117 0 5 486	27	116 14 8 107	116 12 10 768	116 11 1 470
131 14 6 412	131 12 6 469	131 10 6 171	28	131 8 6 120	131 6 6 114	131 4 6 154
146 9 0 458	146 6 9 632	146 4 6 857	29	146 2 4 138	146 0 1 480	145 13 0 838
203 2 0 96	202 13 7 264	202 9 1 714	30	202 4 8 266	202 0 2 920	201 11 9 675
439 11 1 374	439 4 4 86	438 13 8 571	31	438 7 0 400	438 4 3 280	437 9 8 613
586 4 1 322	585 11 2 528	585 2 3 420	32	584 9 4 538	584 0 5 840	583 7 7 250
732 13 2 290	732 0 2 100	731 6 10 286	33	730 11 8 866	730 7 7 300	729 5 6 188
879 6 2 745	878 8 9 793	877 11 5 143	34	876 14 0 799	876 0 8 780	875 3 5 026
1,025 15 3 206	1,024 15 7 424	1,024 0 0 000	35	1,023 0 4 922	1,022 0 10 221	1,021 1 3 863
1,172 8 2 664	1,171 6 5 056	1,170 4 6 857	36	1,169 2 9 066	1,168 0 11 601	1,166 15 2 701
1,319 1 4 12	1,317 13 2 688	1,316 9 1 714	37	1,315 5 1 199	1,314 1 1 141	1,312 13 1 538
1,465 10 4 580	1,464 4 0 320	1,462 13 8 571	38	1,461 7 5 332	1,460 1 2 601	1,458 11 0 376
2,031 4 9 160	2,028 8 0 641	2,025 11 5 143	39	2,022 14 10 664	2,020 2 5 202	2,017 6 0 752
4,396 15 1 744	4,392 12 0 961	4,388 9 1 74	40	4,384 6 3 996	4,380 3 7 82	4,376 1 1 114
5,862 9 6 321	5,857 0 1 281	5,851 6 10 286	41	5,845 13 9 283	5,840 4 10 403	5,834 12 1 504
7,328 3 0 901	7,321 4 1 602	7,314 4 6 557	42	7,307 5 2 660	7,300 6 1 004	7,293 7 1 800
8,793 14 3 481	8,785 8 1 922	8,777 2 3 429	43	8,768 12 7 992	8,760 7 3 605	8,752 2 2 556
10,259 8 8 061	10,249 12 2 242	10,240 0 0 000	44	10,230 4 1 324	10,220 8 8 205	10,210 13 2 252
11,725 3 0 641	11,714 0 2 263	11,702 13 8 571	45	11,691 11 6 657	11,680 9 8 806	11,669 8 3 009
13,190 13 5 221	13,178 4 8 283	13,165 11 5 143	46	13,153 2 11 989	13,140 10 11 407	13,128 3 8 385
14,656 7 9 602	14,642 8 3 203	14,628 9 1 714	47	14,614 10 5 321	14,600 12 2 008	14,586 14 3 761
20,312 15 7 603	20,295 0 6 403	20,287 2 3 429	48	20,229 4 10 641	20,201 8 4 015	20,173 12 7 51
43,969 7 5 405	43,927 8 9 009	43,885 11 5 143	49	43,843 15 3 963	43,802 4 0 023	43,760 10 1 232
58,625 15 3 206	58,570 1 0 812	58,514 4 6 857	50	58,458 9 9 263	58,403 6 0 800	58,347 9 3 043
73,282 7 1 038	73,212 9 4 015	73,142 13 8 571	51	73,073 4 2 603	73,003 12 10 038	72,934 7 6 803
87,938 14 10 609	87,855 1 7 18	87,771 6 10 286	52	87,687 14 7 924	87,604 9 0 046	87,521 5 10 665
1,02,595 8 8 611	1,02,497 9 10 421	1,02,400 0 0 000	53	1,02,301 9 1 245	1,02,205 5 2 053	1,02,108 4 2 525
1,17,251 4 6 412	1,17,140 2 1 624	1,17,038 9 1 714	54	1,16,917 3 6 565	1,16,806 1 4 061	1,16,695 2 6 005
1,31,908 6 4 214	1,31,780 10 4 827	1,31,657 2 3 429	55	1,31,531 13 11 886	1,31,406 13 6 068	1,31,282 0 9 846
1,46,564 14 2 015	1,46,425 2 8 031	1,46,285 11 5 143	56	1,46,146 8 5 206	1,46,007 9 8 076	1,45,868 15 1 67

POUNDS STERLING INTO RUPEES.

Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{4}$ d.	Rs. 4 d.	Amount	Rs. 4 $\frac{3}{4}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{3}{4}$ d.
Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.		Rs. A. P. D.P.	Rs. A. P. D.P.	Rs. A. P. D.P.
2 915	2 912	2 909	Far. 1	2 908	2 904	2 901
5 829	5 824	5 818	2	5 813	5 807	5 802
8 744	8 739	8 727	3	8 719	8 711	8 703
11 658	11 647	11 636	Pen. 1	11 625	11 614	11 603
11 317	11 295	11 273	2	11 251	11 229	11 207
2 10 975	2 10 912	2 10 906	3	2 10 876	2 10 843	2 10 810
3 10 634	3 10 590	3 10 545	4	3 10 501	3 10 457	3 10 414
4 10 292	4 10 237	4 10 182	5	4 10 127	4 10 072	4 10 017
5 9 951	5 9 884	5 9 818	6	5 9 752	5 9 696	5 9 620
6 9 609	6 9 532	6 9 455	7	6 9 377	6 9 311	6 9 224
7 9 268	7 9 179	7 9 09	8	7 9 003	7 8 915	7 8 827
8 8 928	8 8 827	8 8 727	9	8 8 628	8 8 529	8 8 431
9 8 584	9 8 474	9 8 364	10	9 8 254	9 8 144	9 8 034
10 8 243	10 8 121	10 8 000	11	10 7 879	10 7 758	10 7 637
11 7 901	11 7 769	11 7 636	Shilg. 1	11 7 504	11 7 372	11 7 241
1 7 3 803	1 7 3 538	1 7 3 273	2	1 7 3 009	1 7 2 745	1 7 2 483
2 2 11 704	2 2 11 808	2 2 10 909	3	2 2 10 513	2 2 10 117	2 2 9 722
2 14 7 605	2 14 7 075	2 14 6 545	4	2 14 6 017	2 14 5 490	2 14 4 963
3 10 3 567	3 10 2 844	3 10 2 182	5	3 10 1 521	3 10 0 832	3 10 0 204
4 5 11 4 8	4 5 10 612	4 5 9 818	6	4 5 9 026	4 5 8 234	4 5 7 445
5 1 7 309	5 1 6 361	5 1 5 455	7	5 1 4 530	5 1 3 607	5 1 2 686
5 13 2 211	5 13 2 150	5 13 1 191	8	5 13 0 034	5 12 10 979	5 12 9 926
6 8 11 112	6 8 9 918	6 8 8 727	9	6 8 7 578	6 8 6 352	6 8 5 187
7 4 7 013	7 4 5 687	7 4 4 364	10	7 4 3 043	7 4 1 724	7 4 0 408
8 0 2 915	8 0 1 456	8 0 0 000	11	7 15 10 547	7 15 9 096	7 15 7 649
8 11 10 816	8 11 9 225	8 11 7 636	12	8 11 6 051	8 11 4 469	8 11 2 890
9 7 6 717	9 7 4 993	9 7 3 273	13	9 7 1 555	9 6 11 841	9 6 10 130
10 3 2 619	10 3 0 782	10 2 10 910	14	10 2 9 080	10 2 7 214	10 2 5 371
10 14 9 520	10 14 8 531	10 14 6 544	15	10 14 4 464	10 14 2 586	10 14 0 612
11 10 4 421	11 10 4 300	11 10 2 182	16	11 10 0 068	11 9 9 958	11 9 7 853
12 6 1 323	12 6 0 068	12 5 9 818	17	12 5 7 572	12 5 5 531	12 5 3 303
13 10 1 224	13 1 7 837	13 1 5 454	18	13 1 3 076	13 1 0 703	13 0 10 534
13 13 6 125	13 13 3 606	13 13 1 091	19	13 12 10 581	13 12 8 076	13 12 5 575
14 9 2 027	14 8 11 374	14 8 8 727	20	14 8 6 085	14 8 3 448	14 8 0 8 6
20 2 4 053	20 11 10 749	20 1 5 455	1	20 1 0 170	20 0 6 886	20 0 1 632
43 11 6 080	43 10 10 123	43 10 2 182	2	43 9 8 255	43 8 10 8 4	43 8 2 448
18 4 8 106	18 3 9 493	18 2 10 906	3	18 2 0 941	18 1 1 792	18 0 8 263
72 13 10 113	72 12 8 872	72 11 7 636	4	72 10 6 426	72 9 5 240	72 8 4 079
87 7 0 159	87 5 8 246	87 4 4 364	5	87 3 0 611	87 1 8 488	87 0 4 895
102 0 2 186	101 14 7 621	101 13 1 091	6	101 11 6 596	101 10 0 138	101 8 5 711
116 9 4 213	116 7 6 995	116 5 9 813	7	116 4 0 661	116 2 3 584	116 0 6 527
131 2 6 239	131 0 6 870	130 14 6 545	8	130 12 6 768	130 10 7 022	130 8 7 343
145 11 8 236	145 9 5 714	145 7 3 273	9	145 5 0 851	145 2 10 480	145 0 8 159
291 7 4 53	291 11 11 488	290 14 6 545	10	290 10 1 703	290 5 8 960	290 1 4 317
437 3 0 767	436 12 5 232	436 5 9 818	20	435 12 5 554	435 8 7 440	435 2 0 476
582 14 0 063	582 5 10 978	581 13 1 091	30	581 4 3 406	580 11 5 921	580 2 8 635
728 10 5 323	727 15 4 720	727 4 4 364	40	726 9 4 237	725 14 4 431	725 3 4 723
874 6 1 594	873 8 10 464	872 11 7 637	50	871 14 5 109	871 1 2 581	870 4 0 952
1,020 1 9 880	1,019 2 4 208	1,018 2 10 909	60	1,017 3 5 960	1,016 4 1 381	1,015 4 9 110
1,165 13 6 125	1,164 11 9 953	1,163 10 2 182	70	1,162 8 6 812	1,161 6 11 841	1,160 5 5 209
1,311 9 2 391	1,310 5 8 697	1,309 1 5 455	80	1,307 13 7 663	1,306 9 10 321	1,305 6 1 428
1,457 4 10 657	1,455 14 9 441	1,454 8 8 727	90	1,453 2 8 515	1,451 12 8 802	1,450 6 9 586
2,914 9 9 313	2,911 13 6 882	2,909 1 5 455	100	2,908 5 0 529	2,903 9 5 603	2,900 13 7 173
4,371 14 7 970	4,367 12 4 322	4,363 10 2 182	200	4,359 8 1 544	4,355 6 2 405	4,351 4 4 759
5,829 3 6 626	5,823 11 1 763	5,818 2 10 906	300	5,812 10 10 059	5,807 2 11 206	5,801 11 2 346
7,286 8 5 283	7,279 9 11 204	7,272 11 7 636	400	7,265 13 6 578	7,258 15 8 003	7,252 11 11 932
8,743 13 8 939	8,735 8 8 645	8,727 4 4 364	500	8,719 0 3 028	8,710 12 4 809	8,702 8 9 518
10,201 2 2 598	10,191 7 6 085	10,181 13 1 091	600	10,172 2 11 063	10,162 9 1 611	10,152 15 7 105
11,658 7 1 252	11,647 6 3 516	11,636 5 9 818	700	11,625 5 8 117	11,614 5 10 412	11,603 6 4 691
13,115 11 11 903	13,103 5 9 967	13,090 14 6 545	800	13,078 8 4 632	13,066 2 7 214	13,053 18 2 273
14,573 0 10 505	14,559 3 10 408	14,545 7 3 273	900	14,531 11 1 147	14,517 15 4 015	14,504 3 11 864
29,146 1 9 131	29,118 7 8 8 5	29,090 14 6 545	1,000	29,063 6 2 298	29,035 14 8 030	29,008 7 11 728
43,719 2 7 696	43,677 11 7 228	43,636 5 9 818	2,000	43,595 1 3 440	43,553 14 0 045	43,512 11 11 592
58,292 3 6 262	58,236 15 5 630	58,181 13 1 091	3,000	58,126 12 4 587	58,071 13 4 060	58,016 15 11 456
72,865 4 4 323	72,796 3 4 038	72,727 4 4 364	4,000	72,658 7 7 238	72,599 12 0 076	72,521 3 11 202
87,436 5 3 393	87,355 7 2 445	87,272 11 7 637	5,000	87,190 2 6 880	87,107 12 0 091	87,025 7 11 184
1,02,011 6 1 958	1,01,914 11 0 858	1,01,818 2 10 909	6,000	1,01,721 13 8 028	1,01,625 11 4 108	1,01,529 11 11 618
1,16,584 7 0 524	1,16,473 11 11 981	1,16,363 10 2 182	7,000	1,16,253 8 9 173	1,16,146 43 10 821	1,16,038 15 10 912
1,31,157 7 11 069	1,31,033 2 9 668	1,30,909 1 5 455	8,000	1,30,765 3 10 320	1,30,611 10 0 136	1,30,538 3 10 778
1,45,730 8 9 655	1,45,592 6 0 076	1,45,454 8 8 727	9,000	1,45,316 14 11 466	1,45,179 9 4 151	1,45,042 7 10 640

P. UNDS STERLING INTO RUPEES.

Rs. 4 ¹ / ₂ d.		Rs. 4 ³ / ₄ d.		Rs. 4 ¹ / ₂ d.		Amount.	Rs. 4 ³ / ₄ d.		Rs. 4 ¹ / ₂ d.		Rs. 4 ¹ / ₂ d.	
RS.	A. P. D. P.	RS.	A. P. D. P.	RS.	A. P. D. P.		RS.	A. P. D. P.	RS.	A. P. D. P.	RS.	A. P. D. P.
2 897		2 895		2 895		Far. 1	2 890		2 887		2 885	
5 795		5 791		5 791		2	5 780		5 774		5 769	
8 693		8 686		8 675		3	8 670		8 662		8 654	
11 592		11 582		11 57		Pen. 1	11 560		11 549		11 538	
1 11 185		1 11 163		1 11 141		2	1 11 119		1 11 098		1 11 076	
2 10 777		2 10 745		2 10 711		3	2 10 679		2 10 647		2 10 614	
3 10 370		3 10 339		3 10 282		4	3 10 239		3 10 195		3 10 152	
4 9 962		4 9 903		4 9 855		5	4 9 798		4 9 744		4 9 690	
5 9 555		5 9 489		5 9 424		6	5 9 359		5 9 293		5 9 228	
6 9 147		6 9 71		6 8 994		7	6 8 918		6 8 842		6 8 766	
7 8 741		7 8 652		7 8 561		8	7 8 478		7 8 391		7 8 304	
8 8 332		8 8 234		8 8 30		9	8 8 038		8 7 940		8 7 842	
9 7 925		9 7 815		9 7 708		10	9 7 697		9 7 458		9 7 180	
10 7 516		10 7 397		10 7 277		11	10 7 157		10 7 037		10 6 918	
11 7 109		11 6 978		11 6 847		Shlig 1	11 6 717		11 6 586		11 6 456	
1 7 210		1 7 1957		1 7 1 696		2	1 7 1 434		1 7 1 173		1 7 0 913	
2 2 9325		2 2 8 935		2 2 8 55		3	2 2 8 151		2 2 7 759		2 2 7 361	
2 14 4 438		2 14 3 913		2 14 3 390		4	2 14 2 867		2 14 2 346		2 14 1 825	
3 9 11 547		3 9 10 852		3 9 10 237		5	3 9 9 584		3 9 8 932		3 9 8 382	
4 5 6 657		4 5 5 870		4 5 5 086		6	4 5 4 301		4 5 3 519		4 5 2 738	
5 1 1 766		5 1 0 848		5 0 11 93		7	5 0 11 018		5 0 10 105		5 0 9 194	
5 12 8 755		5 12 7 827		5 12 6 780		8	5 12 5 735		5 12 4 662		5 12 3 651	
6 8 3 985		6 8 2 605		6 8 1 627		9	6 8 0 452		6 7 11 278		6 7 10 07	
7 3 11 094		7 3 9 783		7 3 8 475		10	7 3 7 168		7 3 5 865		7 3 4 563	
7 15 6 203		7 15 4 702		7 15 3 322		11	7 15 1 885		7 15 0 451		7 14 11 020	
8 11 1 314		8 10 11 740		8 10 10 169		12	8 10 8 602		8 10 7 037		8 10 5 476	
9 6 8 4 3		9 6 6 718		9 6 5 017		13	9 6 3 39		9 6 1 624		9 5 11 9 2	
10 2 3 532		10 2 1 697		10 1 11 804		14	10 1 10 806		10 1 8 210		10 1 6 389	
10 13 10 641		10 13 8 675		10 13 6 712		15	10 13 4 753		10 13 2 766		10 13 0 845	
11 9 5 750		11 9 3 653		11 9 1 559		16	11 8 11 499		11 8 9 383		11 8 7 301	
12 5 0 860		12 4 10 031		12 4 8 407		17	12 4 6 186		12 4 3 970		12 4 1 758	
13 0 7 970		13 0 6 610		13 0 3 254		18	13 0 0 903		12 15 10 557		12 15 8 214	
13 12 3 079		13 12 0 588		13 11 10 102		19	13 11 7 620		13 11 5 142		13 11 2 670	
14 7 0 189		14 7 7 560		14 7 4 949		20	14 7 2 337		14 6 11 799		14 6 9 127	
28 15 8 377		28 15 3 133		28 14 9 89		21	28 14 4 674		28 13 11 459		28 13 6 254	
43 6 6 566		43 6 10 659		43 6 2 847		22	43 5 7 010		43 4 11 188		43 4 3 380	
57 15 4 555		57 14 6 268		57 13 7 747		23	57 12 9 847		57 11 10 917		57 11 0 507	
72 7 2 943		72 6 1 832		72 5 0 746		24	72 3 11 684		72 2 10 617		72 1 9 634	
86 15 1 132		86 13 0 399		86 12 5 6 5		25	86 11 2 041		86 9 10 376		86 8 6 61	
101 6 11 321		101 5 4 965		101 3 10 644		26	101 2 4 3 7		101 0 10 105		100 15 8 887	
115 14 9 509		115 13 0 532		115 11 3 593		27	115 9 6 694		115 7 9 83		115 6 1 014	
130 6 7 698		130 4 8 098		130 2 8 542		28	130 0 9 831		129 14 9 294		129 12 0 141	
144 14 5 887		144 12 3 664		144 10 1 492		29	144 7 11 338		144 5 9 293		144 3 7 263	
269 12 11 774		269 8 7 329		269 4 2 98		30	268 15 10 7 6		268 11 6 586		268 7 2 535	
434 11 5 690		434 4 10 993		433 14 4 4 5		31	433 7 10 03		433 1 3 8 0		432 10 9 808	
579 9 11 47		579 1 2 658		578 8 5 965		32	577 11 9 471		577 7 1 178		576 14 5 070	
724 8 5 4 4		723 13 6 322		723 2 7 458		33	722 7 8 839		721 12 10 466		721 2 0 338	
869 6 11 321		863 9 9 987		867 12 8 949		34	866 15 8 207		866 2 7 7 9		865 5 7 606	
1,014 5 5 208		1,013 6 1 165		1,012 6 10 441		35	1,011 7 7 57		1,010 8 5 052		1,009 9 2 873	
1,159 3 11 094		1,158 2 6 316		1,157 0 11 932		36	1,155 15 6 943		1,154 14 2 346		1,153 12 10 141	
1,314 2 4 981		1,310 14 8 980		1,301 11 1 424		37	1,300 7 6 310		1,299 3 11 639		1,298 0 5 408	
1,419 0 10 865		1,417 11 0 645		1,416 5 2 912		38	1,414 15 5 6 8		1,413 9 8 932		1,412 4 0 676	
2,898 1 9 7 6		2,895 6 1 289		2,892 10 5 83		39	2,89 14 11 3 7		2,887 3 8 865		2,884 9 1 352	
4,347 2 8 604		4,343 1 1 934		4,338 15 8 746		40	4,334 14 5 035		4,330 13 2 797		4,326 12 2 028	
5,796 3 7 472		5,790 12 3 670		5,785 4 11 661		41	5,779 13 10 71		5,774 6 11 729		5,769 0 2 704	
7,245 4 6 240		7,238 7 3 223		7,231 10 2 576		42	7,23 4 13 4 391		7,218 0 8 662		7,211 4 3 380	
8,694 5 5 208		8,686 2 3 668		8,677 15 5 49		43	8,689 12 10 070		8,661 10 5 594		8,653 8 4 056	
10,143 6 4 075		10,133 13 4 513		10,124 4 8 407		44	10,114 12 3 748		10,105 4 2 536		10,096 12 4 738	
11,592 7 2 843		11,581 8 5 167		11,570 9 11 222		45	11,559 11 9 426		11,548 13 11 459		11,538 0 5 409	
13,041 8 1 121		13,029 3 5 809		13,016 15 2 237		46	13,004 11 3 104		12,992 7 8 391		12,980 4 6 085	
14,490 9 0 679		14,476 14 6 447		14,463 4 5 153		47	14,441 10 8 788		14,436 1 5 333		14,422 8 6 781	
28,981 2 13 8		28,953 10 0 893		28,930 8 10 305		48	28,899 5 5 565		28,872 2 10 647		28,845 1 1 622	
43,471 11 2 038		43,430 11 7 344		43,389 13 3 458		49	43,341 0 2 348		43,308 4 3 970		43,267 9 8 383	
57,962 4 2 717		57,907 10 1 787		57,853 1 8 610		50	57,799 10 11 131		57,744 5 9 293		57,690 2 3 443	
72,452 3 3 306		72,344 8 8 234		72,316 6 1 763		51	72,248 5 7 913		72,180 7 2 617		72,112 10 9 804	
86,943 6 4 075		86,881 7 2 680		86,773 10 6 9 5		52	86,698 0 4 698		86,616 8 7 940		86,535 3 4 565	
1,01,33 15 4 755		1,01,338 5 9 127		1,01,242 15 0 068		53	1,01 14 11 1 479		1,01 15 52 10		1,00 37 11 11 328	
1,15,924 9 5 431		1,15,814 4 3 574		1,15 7 6 3 5 221		54	1,15 9 57 10 2 21		1,15 48 11 6 586		1,15 380 4 6 087	
1,30,415 1 6 11 1		1,30 29 2 10 021		1,30 169 7 10 373		55	1,30 047 0 7 014		1,29 92 4 12 11 910		1,29 802 13 0 848	
1,44,905 10 6 792		1,44,789 1 4 4 671		1,44 632 12 3 325		56	1,44 496 11 3 227		1,44 380 14 5 233		1,44 225 5 7 603	

POUNDS STERLING INTO RUPEES.

Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{3}{4}$ d.	Rs. 4 $\frac{1}{2}$ d.	Amount	Rs. 4 $\frac{3}{4}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{3}{4}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2 882	2 873	2 876	Far. 1	2 874	2 871	2 838
5 764	5 758	5 73	2	5 747	5 742	5 737
8 645	8 637	8 624	3	8 621	8 613	8 605
11 527	11 516	11 508	Pen. 1	11 495	11 484	11 473
1 11 054	1 11 033	1 11 011	2	1 10 990	1 10 9 8	1 10 947
2 10 582	2 10 549	2 10 517	3	2 10 485	2 10 452	2 10 420
3 10 169	3 10 166	3 10 021	4	3 9 979	3 9 938	3 9 894
4 9 6 6	4 9 582	4 9 524	5	4 9 474	4 9 421	4 9 387
5 9 1:8	5 9 098	5 9 034	6	5 8 969	5 8 905	5 8 840
6 8 690	6 8 615	6 8 539	7	6 8 464	6 8 389	6 8 314
7 8 21:	7 8 131	7 8 042	8	7 7 959	7 7 873	7 7 787
8 7 745	8 7 648	8 7 551	9	8 7 454	8 7 357	8 7 261
9 7 272	9 7 164	9 7 066	10	9 6 949	9 6 841	9 6 734
10 6 799	10 6 680	10 6 562	11	10 6 449	10 6 335	10 6 207
11 6 326	11 6 197	11 6 067	Shlg. 1	11 5 938	11 5 809	11 5 681
1 7 0 653	1 7 0 394	1 7 0 135	2	1 6 11 877	1 6 11 619	1 6 11 361
2 2 6 979	2 2 6 590	2 2 6 20:	3	2 2 5 815	2 2 5 42:	2 2 5 042
2 14 1 306	2 14 0 787	2 14 0 274	4	2 13 11 753	2 13 11 237	2 13 10 723
3 9 7 632	3 9 6 984	3 9 6 387	5	3 9 5 691	3 9 5 547	3 9 4 403
4 5 1 959	4 5 1 181	4 5 0 404	6	4 4 11 630	4 4 10 856	4 4 10 084
5 0 8 235	5 0 7 378	5 0 6 472	7	5 0 5 565	5 0 4 665	5 0 3 765
5 12 2 612	5 12 1 575	5 12 0 539	8	5 11 11 506	5 11 10 47:	5 11 9 445
6 7 8 938	6 7 7 771	6 7 6 607	9	6 7 5 424	6 7 4 284	6 7 3 126
7 3 8 265	7 3 1 968	7 3 0 674	10	7 2 11 38:	7 2 10 093	7 2 8 807
7 14 9 591	7 14 8 165	7 14 6 741	11	7 14 5 321	7 14 3 904	7 14 2 487
8 10 9 917	8 10 2 36:	8 10 0 808	12	8 9 11 259	8 9 9 712	8 9 8 168
9 5 10 244	9 5 8 559	9 5 6 875	13	9 5 5 197	9 5 3 521	9 5 1 84:
10 1 4 57:	10 1 2 755	10 1 0 943	14	10 0 11 136	10 0 9 331	10 0 7 629
10 12 10 897	10 12 8 952	10 12 7 011	15	10 12 5 074	10 12 3 140	10 12 1 210
11 8 5 223	11 8 3 149	11 8 1 078	16	11 7 11 012	11 7 9 950	11 7 8 891
12 3 11 550	12 3 9 346	12 3 7 145	17	12 3 4 950	12 3 2 759	12 3 0 571
12 15 5 870	12 15 3 543	12 15 1 215	18	12 14 10 889	12 14 8 568	12 14 6 252
13 11 0 203	13 10 9 739	13 10 7 281	19	13 10 4 827	13 10 2 377	13 9 1 933
14 6 6 520	14 6 3 936	14 6 1 348	£ 1	14 5 10 785	14 5 8 187	14 5 5 613
28 13 1 05:	28 12 7 873	28 12 2 697	2	26 11 9 580	23 11 4 37:	28 10 11 227
48 3 7 587	48 2 11 809	48 1 4 045	3	43 1 8 496	43 0 1 56:	48 0 4 810
57 10 2 116	57 9 3 745	57 8 5 393	4	57 7 7 08	57 6 8 74:	57 5 10 454
72 0 8 64:	71 15 7 681	71 14 6 742	5	71 13 5 8:	71 12 4 935	71 11 4 067
83 7 3 174	86 5 11 618	86 4 8 690	6	86 3 4 591	86 2 1 121	86 0 9 681
100 13 9 704	100 12 3 554	100 10 9 488	7	100 9 3 859	100 7 9 308	100 6 3 294
115 4 4 3:	115 2 7 49	115 0 10 787	8	114 15 2 122	114 13 5 495	114 11 8 908
129 10 10 762	129 8 11 426	129 7 0 135	9	129 5 0 887	129 3 1 652	129 1 2 521
144 1 5 291	143 15 3 263	143 3 1 483	10	143 10 11 852	143 8 9 869	143 6 8 134
238 2 10 582	237 14 6 78:	237 10 2 966	20	237 5 11 304	237 1 7 73:	236 13 4 269
432 4 3 872	431 13 10 8:	431 7 4 449	30	431 0 10 65:	430 10 5 607	430 4 0 403
576 5 9 183	575 13 1 451	575 4 5 933	40	574 11 10 608	574 3 8 477	573 10 8 538
720 7 2 454	719 12 4 813	719 1 7 416	50	718 6 10 169	717 12 1 346	717 1 4 672
864 8 7 7 5	863 11 8 176	862 14 8 896	60	862 1 9 912	861 4 11 2 5	860 3 8 807
1,008 10 1 038	1,007 10 11 539	1,008 11 10 382	70	1,005 12 9 564	1,004 13 9 084	1,003 14 8 941
1,152 11 6 326	1,151 10 2 902	1,150 8 11 865	80	1,149 7 9 216	1,148 6 6 953	1,147 5 5 073
1,296 12 11 617	1,295 9 6 364	1,294 6 1 345	90	1,293 2 8 868	1,291 15 4 322	1,290 12 1 210
1,440 14 4 908	1,439 8 9 627	1,438 3 2 831	100	1,436 13 8 720	1,435 2 2 692	1,434 2 9 345
2,881 12 9 816	2,879 1 7 25:	2,876 6 5 663	200	2,873 11 5 040	2,871 0 5 383	2,868 5 6 689
4,322 11 2 72:	4,318 10 4 81	4,314 9 8 494	300	4,3 0 9 1 580	4,306 8 8 075	4,302 8 4 034
5,763 9 7 632	5,758 3 2 508	5,752 12 11 326	400	5,747 6 10 080	5,742 0 10 766	5,736 11 1 378
7,204 8 0 540	7,197 12 01 5	7,191 0 2 157	500	7,184 4 6 601	7,177 9 1 458	7,170 13 10 723
8,645 6 5 418	8,637 4 9 762	8,629 3 4 959	600	8,621 2 3 121	8,613 1 4 150	8,605 0 8 067
10,086 4 10 3 6	10,0 6 13 7 3:	10,067 6 7 8:	700	10,057 15 11 841	10,048 9 6 841	10,039 3 5 412
11,527 3 3 5:	11,516 6 5 016	11,505 9 10 652	800	11,494 13 8 161	11,484 1 9 538	11,476 6 2 756
12,968 0 1 8173	12,955 15 2 643	12,943 13 1 483	900	12,931 11 4 681	12,919 10 0 224	12,907 9 0 101
14,409 0 1 081	14,395 8 9 270	14,382 0 4 215	1,000	14,368 9 1 201	14,355 2 2 918	14,341 11 9 445
28,818 0 2 161	28,791 0 0 540	28,764 0 8 629	2,000	28,737 2 2 402	28,710 4 5 332	28,683 7 6 891
43,227 0 3 312	43,186 8 6 810	43,146 1 0 944	3,000	43,105 11 3 603	43,065 6 8 748	43,025 3 4 356
57,636 0 4 323	57,582 0 10 80	57,528 1 5 258	4,000	57,474 4 4 804	57,420 8 11 664	57,365 15 1 732
72,045 0 5 403	71,977 8 1 350	71,910 1 9 573	5,000	71,842 13 6 066	71,775 11 2 579	71,708 10 11 227
86,454 0 6 484	86,373 0 1 620	86,292 2 1 888	6,000	86,211 6 7 207	86,130 13 5 495	86,0 0 6 8 672
1,00,863 0 7 565	1,00,768 8 1 869	1,00,674 2 6 202	7,000	1,00,579 15 8 408	1,00,485 15 8 411	1,00,392 2 6 118
1,15,272 0 8 645	1,15,164 0 21 9	1,15,056 20 10 517	8,000	1,14,948 8 9 609	1,14,841 11 11 327	1,14,733 14 3 563
1,29,681 0 9 726	1,29,559 8 24 9	1,29,438 3 2 831	9,000	1,29,317 11 10 810	1,29,193 4 2 243	1,29,075 10 1 008
1,44,090 0 10 807	1,43,965 0 2 699	1,43,830 3 7 140	10,000	1,43,685 11 0 011	1,43,551 6 5 159	1,43,417 5 10 454

POUNDS STERLING INTO RUPEES.

Rs. 4 ³ / ₄ d.	Rs. 4 ¹ / ₂ d.	Rs. 4 ¹ / ₄ d.	Amount.	Rs. 4 ¹ / ₄ d.	Rs. 4 ¹ / ₂ d.	Rs. 4 ³ / ₄ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2886	2868	2860	Far. 1	2853	2855	2852
5732	5726	5721	2	5715	5710	5705
8597	8589	8581	3	8573	8565	8557
11463	11452	11441	Pen. 1	11431	11420	11409
110925	110904	11088	2	110801	110810	11089
210388	210356	210324	3	209292	210260	2108
39851	39818	39785	4	39723	39680	39638
49313	49280	49207	5	49153	49100	49147
58776	58712	58648	6	58584	58520	5847
68239	68164	68089	7	68015	67941	67866
77701	77618	77581	8	77446	77381	77276
87161	87068	86971	9	86816	86781	86685
96627	96520	96413	10	96307	96201	96095
106090	105972	105855	11	105731	105621	105504
115557	115424	115296	Shlg. 1	115168	115041	114914
1611104	1610848	1610592	2	1610337	1610082	1609827
224657	2246272	2245988	3	2245755	2245413	2245071
21310409	2130966	2130918	4	2130863	21308164	21307655
393781	3937120	3936481	5	3936142	3935804	3935466
49313	4930444	4929777	6	4929010	4928672	4928334
502866	5028068	5027471	7	5027019	5026681	5026343
5118418	5117932	5117445	8	5116947	5116609	5116271
671970	6718816	6717932	9	6717015	6716677	6716339
727523	7274240	7273256	10	7272384	7272046	7271708
7141074	71311664	7130257	11	7130852	7130449	7130046
89666	895068	893471	12	892890	892490	892090
950179	9416513	940844	13	9407189	940531	940344
1005731	1003937	1002145	14	1000307	9991057	998918
10111283	1011096	1011074	15	1011552	10112613	10110705
1174836	1172783	1170727	16	1170094	1169864	1169634
12210368	12208209	1220604	17	1220362	1220165	12201132
12143940	12141633	12139381	18	1213931	1213673	1213446
1399492	1397037	1394581	19	1392169	1391877	1391586
1453045	1450481	1447922	20	1447387	1446818	1446249
2806090	2801962	2807844	21	2802735	2803066	2803456
4215134	4215144	4214785	22	4213101	4212844	4212586
5750179	5741924	5733687	23	5725470	5717271	5709072
71103224	71092404	71081604	24	71070837	71060089	71049341
85156239	85142885	85129531	25	85118205	85104907	85091609
10049318	10033363	10019452	26	10003572	99914725	99891311
114100858	11408347	11406734	27	114010940	11398543	11396014
128153403	12813432	128115296	28	12806307	12803731	12801157
14346418	14324809	14303218	29	14321671	14319078	14316485
28808036	288049618	28801896	30	288123349	28808357	28804380
429137343	429072427	429007514	31	429105023	42904535	42898568
57321791	5729236	5726293	32	5718698	571074	5702791
7160829	71512004	7141069	33	71468372	71312892	71211549
85911268	858144854	8571730	34	857410047	85681071	85621137
100159134	10009663	100010522	35	1000211721	9994124	99853109
114643582	114532472	114421749	36	114411395	114301428	114191583
1289810030	12887281	128764981	37	1285153070	128412166	128303058
1432134473	143180089	143046178	38	143213474	1431784	143144298
2885108955	288300179	288090358	39	2885109488	288300859	288091596
4298131483	429600268	429390536	40	4298132233	429600535	429390894
573155910	57260038	572008715	41	57155657	57100718	570411912
7164210368	715700447	715013894	42	7144211721	713708922	713018490
85970286	858900337	858101073	43	857304465	856501076	855701783
10029137343	100200826	1001129251	44	1000139209	999929041	999837056
11462101821	1145200716	114415430	45	1143111953	1142012275	1140913634
1289584299	128830805	1287101609	46	1285986098	1284794058	1283510582
1432858776	1431500895	1430109788	47	14328511442	1431515844	143012618
28856115532	2883001789	2880903575	48	28856110384	28835011638	2881401961
4298112325	4296002684	4293905363	49	42986110328	429600532	429390941
5731361104	5726003579	5720081351	50	5715379707	5710011375	5704707922
7164127881	7157004473	7150138936	51	71441139209	7137575219	7130930922
8597024657	8589003568	8581010726	52	8573038651	85650111063	8557010583
1002938143	1002002623	10011118514	53	1000189809	999925104907	999832130863
11462130209	11452007157	1144136302	54	11436615755	114200110751	114090411344
1289568983	1288300852	12871014089	55	128579556977	128475134595	1283568824
14328389781	14315008917	14301097817	56	14328311619	14315043910	143010978105

POUNDS STERLING INTO RUPEES

Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Amount	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.	Rs. 4 $\frac{1}{2}$ d.
Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.	Rs. A. P. D. P.
2 850	2 847	2 845	Far. 1	2 843	2 839	2 837
5 699	5 694	5 689	2	5 684	5 677	5 673
8 549	8 541	8 533	3	8 527	8 518	8 510
11 399	11 388	11 378	Pen. 1	11 367	11 357	11 346
110 798	110 777	110 756	2	110 713	110 713	110 683
210 197	210 165	210 133	3	210 102	210 070	210 039
3 9 506	3 9 503	3 9 511	4	3 9 469	3 9 427	3 9 385
4 8 994	4 8 912	4 8 889	5	4 8 833	4 8 724	4 8 731
5 8 393	5 8 330	5 8 267	6	5 8 204	5 8 140	5 8 078
6 7 792	6 7 718	6 7 644	7	6 7 571	6 7 497	6 7 424
7 7 191	7 7 107	7 7 022	8	7 6 938	7 6 854	7 6 7 0
8 6 590	8 6 495	8 6 400	9	8 6 305	8 6 211	8 6 116
9 5 9 9	9 5 803	9 5 775	10	9 5 678	9 5 567	9 5 463
10 5 388	10 5 272	10 5 156	11	10 5 040	10 4 924	10 4 809
11 4 787	11 4 660	11 4 530	Shlg 1	11 4 407	11 4 281	11 4 155
1 6 9 573	1 6 9 320	1 6 9 067	2	1 6 8 814	1 6 8 562	1 6 8 310
2 2 2 360	2 2 1 9 0	2 2 1 600	3	2 2 1 221	2 2 0 945	2 2 0 695
213 7 147	213 6 639	213 6 133	4	213 5 6 8	213 5 124	213 4 610
3 8 11 933	3 8 11 299	3 8 10 667	5	3 8 10 035	3 8 9 405	3 8 8 776
4 4 4 472	4 4 3 959	4 4 3 200	6	4 4 2 444	4 4 1 686	4 4 0 931
415 9 5 6	415 8 619	415 7 738	7	415 6 74	415 5 967	415 5 0 6
511 2 2 39	511 1 275	511 0 287	8	510 11 258	510 10 218	510 9 41
6 6 7 080	6 6 5 939	6 6 4 800	9	6 6 3 663	6 6 2 529	6 6 1 396
7 1 11 866	7 1 10 599	7 1 9 333	10	7 1 8 070	7 1 6 810	7 1 5 551
713 4 658	713 3 219	713 1 867	11	713 0 477	712 11 091	712 9 706
8 8 9 44	8 8 7 9 5	8 8 6 4 0	12	8 8 4 181	8 8 3 372	8 8 1 861
9 4 2 226	9 4 0 578	9 3 10 933	13	9 3 9 291	9 3 7 657	9 3 6 017
915 7 013	915 5 238	915 3 466	14	915 1 698	914 11 933	914 0 173
1010 11 180	1010 9 898	1010 8 000	15	1010 6 105	1010 4 214	1010 2 327
11 6 4 566	11 6 2 552	11 6 0 534	16	11 5 10 512	11 5 8 495	11 5 6 482
12 1 9 373	12 1 7 218	12 1 5 067	17	2 1 3 923	12 1 0 778	12 0 10 637
1213 2 160	1212 11 8 7	1212 9 600	18	1212 7 27	1212 5 057	1212 2 792
13 8 6 946	13 8 4 538	13 8 2 133	19	13 7 11 734	13 7 9 338	13 7 6 917
14 3 11 733	14 3 9 197	14 3 6 667	2	14 3 4 141	14 3 1 619	14 2 11 103
28 7 11 466	28 7 6 395	28 7 1 350	1	28 6 8 281	28 6 3 238	28 5 10 225
4211 11 199	4211 3 592	4210 8 000	3	4210 4 422	4210 4 858	4210 9 307
5615 10 931	5615 0 79	5614 2 667	4	5613 4 562	5612 8 477	5611 8 410
71 8 10 664	71 7 9 937	71 1 9 333	5	71 0 8 733	70 15 8 09	70 14 7 512
85 7 10 397	85 6 7 184	85 5 4 000	6	85 4 8 844	85 2 9 715	85 1 6 6 5
99 11 10 1 0	99 10 4 332	99 8 10 667	7	99 7 4 984	99 5 11 333	99 4 5 717
113 15 9 863	113 14 1 579	113 12 5 333	8	113 10 9 124	113 9 0 954	113 7 4 320
128 3 9 566	128 1 10 777	128 0 0 000	9	127 14 1 265	127 12 2 573	127 10 3 922
142 7 9 328	142 5 7 974	142 3 6 667	10	142 1 5 40	141 15 4 192	141 13 3 025
284 15 6 657	284 11 3 948	284 7 1 333	20	284 210 812	283 14 8 884	283 10 6 050
427 7 3 965	427 0 11 922	426 10 8 000	30	426 4 4 2	425 14 0 777	425 7 9 075
569 15 1 314	569 6 7 890	568 14 2 667	40	568 5 9 624	567 13 4 769	567 5 0 100
712 6 10 642	711 12 3 870	711 1 9 333	50	710 7 3 011	709 12 8 96	709 2 3 125
854 14 7 970	854 11 11 84	853 5 4 000	60	852 8 8 437	851 12 1 158	850 15 6 159
967 6 5 299	966 7 7 8 8	965 8 10 667	70	964 10 1 843	963 11 5 346	962 12 9 175
1,189 14 2 627	1,138 13 3 792	1,137 2 5 333	80	1,136 11 7 249	1,135 10 9 63	1,134 10 0 99
1,2 2 5 11 955	1,281 2 11 767	1,280 0 0 000	90	1,278 13 0 655	1,277 10 1 30	1,276 7 3 224
1,424 13 9 284	1,4 3 8 7 741	1,422 3 6 667	100	1,421 14 6 031	1,419 9 5 922	1,418 4 6 249
2,849 11 6 568	2,847 1 3 451	2,844 7 1 333	200	2,841 13 0 127	2,839 2 11 84	2,838 9 0 499
4,274 9 3 852	4,271 9 11 222	4,268 0 8 000	300	4,263 11 6 83	4,262 12 5 787	4,261 13 6 748
5,699 7 1 135	5,694 2 6 963	5,688 14 2 667	400	5,688 10 0 244	5,678 5 11 839	5,673 2 0 997
7,124 4 10 4 9	7,117 11 2 703	7,111 1 9 333	500	7,104 8 6 335	7,097 15 6 612	7,091 6 7 247
8,749 2 7 703	8,541 3 10 444	8,533 5 4 000	600	8,525 7 0 336	8,517 8 11 524	8,509 11 1 498
9,974 0 4 987	9,964 12 6 185	9,955 8 10 667	700	9,948 5 6 427	9,937 2 5 457	9,927 15 7 745
11,398 14 2 271	11,383 5 1 925	11,377 12 5 333	800	11,367 4 0 438	11,361 11 11 879	11,346 4 1 504
12,23 11 11 555	12,811 13 9 666	12,8 0 0 0 000	900	12,738 2 6 549	12,726 5 5 30	12,714 8 8 244
14,248 9 8 339	14,235 6 5 407	14,222 3 6 667	1,000	14,209 1 0 611	14,195 14 11 224	14,182 13 2 493
28,497 3 5 677	28,470 12 10 813	28,444 7 1 333	2,000	28,418 2 1 21	28,391 13 10 447	28,351 10 4 986
42,745 13 2 516	42,706 3 4 220	42,666 10 8 000	3,000	42,627 3 1 833	42,587 12 9 671	42,548 7 7 479
56,994 6 11 354	56,941 9 9 627	56,881 14 2 667	4,000	56,836 4 2 44	56,783 11 8 895	5,731 4 9 972
71,243 0 8 193	71,177 0 3 034	71,111 1 9 333	5,000	71,045 5 3 053	7,379 10 8 118	70, 4 2 045
85,491 10 5 031	85,412 6 8 440	85,333 5 4 000	6,000	85,2 4 6 363	85,175 9 7 342	85,096 15 2 968
99,740 4 1 870	99,647 13 1 847	99,555 8 10 667	7,000	99,463 7 4 274	99,371 8 6 666	99,279 12 5 413
1,13,988 13 10 709	1,13,883 3 7 264	1,13,777 12 5 333	8,000	1,13,672 8 4 884	1,13,567 7 5 789	1,13,462 9 7 945
1,28,437 7 7 547	1,28 1 8 10 0 681	1,28,000 0 0 000	9,000	1,27,381 9 5 495	1,27,361 1,47, 63	1,27,341 5 6 10 4 9
1,42,486 1 4 4 56	1,42,354 0 6 067	1,42,222 3 6 667	10,000	1,42,090 0 6 105	1,41,959 5 4 237	1,41,838 4 0 981

POUNDS STERLING INTO RUPEES.

Rs. 4 ¹ / ₁₆ d.	Rs. 4 ¹ / ₄ d.	Rs. 4 ¹ / ₂ d.	Amount.	Rs. 4 ¹ / ₁₆ d.	Rs. 5 d.
Rs. A. P. D. I.	Rs. A. P. D. P.	Rs. A. P. D. P.		Rs. A. P. D. P.	Rs. A. P. D. P.
2 834	2 831	2 829	Far. 1	2 826	2 823
5 668	5 663	5 657	2	5 652	5 647
8 502	8 494	8 486	3	8 476	8 470
11 336	11 325	11 315	Pen. 1	11 305	11 294
1 10 672	1 10 651	1 10 630	2	1 10 609	1 10 588
2 10 007	2 9 976	2 9 945	3	2 9 914	2 9 882
3 9 343	3 9 301	3 9 260	4	3 9 218	3 9 176
4 8 679	4 8 627	4 8 575	5	4 8 523	4 8 471
5 8 015	5 7 952	5 7 890	6	5 7 827	5 7 765
6 7 351	6 7 277	6 7 204	7	6 7 132	6 7 059
7 6 686	7 6 603	7 6 519	8	7 6 436	7 6 353
8 6 022	8 5 928	8 5 834	9	8 5 741	8 5 647
9 5 358	9 5 253	9 5 149	10	9 5 045	9 4 941
10 4 694	10 4 579	10 4 464	11	10 4 350	10 4 235
11 4 030	11 3 904	11 3 779	Shilling 1	11 3 654	11 3 529
1 6 8 053	1 6 7 808	1 6 7 558	2	1 6 7 308	1 6 7 059
2 2 0 059	2 1 11 712	2 1 11 337	3	2 1 10 962	2 1 10 588
2 13 4 118	2 13 3 617	2 13 3 116	4	2 13 2 616	2 13 2 118
3 8 8 148	3 8 7 521	3 8 6 895	5	3 8 6 270	3 8 5 647
4 4 0 177	4 3 11 425	4 3 10 674	6	4 3 9 925	4 3 9 176
4 15 4 207	4 15 3 329	4 15 2 453	7	4 15 1 579	4 15 0 706
5 10 8 286	5 10 7 233	5 10 6 232	8	5 10 5 293	5 10 4 235
6 6 0 268	6 5 11 137	6 5 10 011	9	6 5 8 837	6 5 7 765
7 1 4 295	7 1 3 041	7 1 1 790	10	7 1 0 541	7 0 11 234
7 12 8 325	7 12 6 945	7 12 5 569	11	7 12 4 195	7 12 2 824
8 8 0 354	8 7 10 850	8 7 9 348	12	8 7 7 849	8 7 6 353
9 3 4 384	9 3 2 754	9 3 1 127	13	9 2 11 503	9 2 9 882
9 14 8 414	9 14 6 658	9 14 4 906	14	9 14 3 157	9 14 1 411
10 10 0 443	10 9 10 562	10 9 8 635	15	10 9 6 811	10 9 4 941
11 6 4 473	11 5 2 466	11 5 0 463	16	11 4 10 435	11 4 8 471
12 0 8 503	12 0 6 370	12 0 4 243	17	12 0 2 120	12 0 0 000
12 12 0 533	12 11 10 274	12 11 8 022	18	12 11 5 774	12 11 3 529
13 7 4 532	13 7 2 178	13 6 11 801	19	13 6 9 428	13 6 7 059
14 2 8 590	14 2 6 083	14 2 3 580	20	14 2 1 032	14 1 10 588
23 5 5 181	23 5 0 166	23 4 7 160	21	23 4 2 184	23 3 9 176
42 8 1 771	42 7 6 249	42 6 10 740	22	42 6 3 246	42 5 7 765
56 10 10 362	56 10 0 332	56 9 2 320	23	56 8 4 329	56 7 6 353
70 13 8 952	70 12 6 415	70 11 5 901	24	70 10 5 409	70 9 4 941
85 0 8 542	84 15 0 498	84 13 9 431	25	84 12 6 491	84 11 3 529
99 3 0 133	99 1 6 581	99 0 1 061	26	98 14 7 573	98 13 2 118
113 5 8 723	113 4 0 684	113 2 4 641	27	113 0 8 655	112 15 0 706
127 8 5 314	127 6 6 747	127 4 8 221	28	127 2 9 737	127 0 11 234
141 11 1 904	141 9 0 829	141 6 11 801	29	141 4 10 819	141 2 9 882
283 6 3 808	283 2 1 659	282 13 11 603	30	282 9 9 638	282 5 7 765
425 1 5 712	424 11 2 468	424 4 11 403	31	423 14 3 456	423 8 5 647
566 12 7 616	566 4 3 318	565 11 11 204	32	565 3 7 275	564 11 3 529
708 7 9 520	707 13 4 147	707 2 11 006	33	706 8 6 094	705 14 1 412
850 2 11 424	849 6 4 977	848 9 10 807	34	847 13 4 913	847 0 11 294
991 14 1 628	990 15 5 806	990 0 10 608	35	987 2 3 781	986 3 9 177
1,133 9 3 232	1,132 8 6 638	1,131 7 10 409	36	1,130 7 2 550	1,129 6 7 059
1,275 4 5 137	1,274 1 7 465	1,272 14 10 210	37	1,271 12 1 369	1,270 9 4 941
1,416 15 7 041	1,415 10 8 295	1,414 5 10 011	38	1,413 1 0 188	1,411 12 2 824
2,333 15 2 031	2,331 5 4 590	2,328 11 8 022	39	2,326 2 0 375	2,323 8 5 647
4,250 14 9 122	4,247 0 0 985	4,243 1 6 033	40	4,239 3 0 563	4,235 4 8 471
5,667 14 4 162	5,662 10 9 180	5,657 7 4 044	41	5,652 4 0 751	5,647 0 11 234
7,084 13 11 203	7,078 5 5 475	7,071 13 2 055	42	7,065 5 0 938	7,058 13 2 118
8,501 13 0 244	8,494 0 1 770	8,486 3 0 065	43	8,478 6 1 126	8,470 9 4 941
9,918 13 1 224	9,909 10 10 065	9,900 8 10 077	44	9,891 7 1 314	9,882 5 7 765
11,335 12 8 325	11,325 5 6 359	11,314 14 8 068	45	11,294 8 1 501	11,284 9 10 588
12,752 12 3 355	12,741 0 2 654	12,729 4 6 039	46	12,717 9 1 689	12,705 14 1 412
14,169 11 10 406	14,156 10 10 949	14,143 10 4 110	47	14,130 10 1 877	14,117 10 4 235
28,339 7 8 812	28,313 5 9 899	28,287 4 8 221	48	28,261 4 3 753	28,235 4 8 471
42,509 3 7 218	42,470 0 8 848	42,430 15 0 331	49	42,391 14 5 630	42,352 15 0 706
56,678 15 5 624	56,626 11 7 737	56,574 9 4 442	50	56,522 8 7 507	56,470 9 4 941
70,848 11 4 030	70,783 6 6 747	70,718 3 8 552	51	70,653 2 9 384	70,588 3 9 176
85,018 7 2 436	84,940 1 5 696	84,861 14 0 633	52	84,783 12 11 260	84,705 14 1 412
99,188 3 0 842	99,096 12 4 645	99,005 8 4 773	53	98,914 7 1 137	98,833 8 5 647
1,13,357 14 11 248	1,13,253 7 3 594	1,13,149 2 8 884	54	1,13,045 4 3 014	1,12,941 2 9 832
1,27,527 10 9 654	1,27,410 2 2 544	1,27,292 13 0 994	55	1,27,175 11 4 891	1,27,058 13 2 118
1,41,697 6 8 060	1,41,566 13 1 493	1,41,436 7 5 105	56	1,41,306 6 6 787	1,41,176 7 6 383

INTEREST TABLES.

FROM $3\frac{1}{2}$ TO 12 PER CENT. PER ANNUM ON Rs. 100 To 10,000.At $3\frac{1}{2}$ per Cent.

At 4 per Cent.

Amount.	One Day.	One Week.	One Month.	One Year.	Amount.	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 1 841	0 1 0	0 4 8	3 8 0	100	0 0 2 104	0 1 3	0 5 4	4 0 0
200	0 0 3 682	0 2 1	0 9 4	7 0 0	200	0 0 4 208	0 2 5	0 10 8	8 0 0
300	0 0 5 523	0 3 2	0 14 0	10 8 0	300	0 0 6 312	0 3 8	1 0 0	12 0 0
400	0 0 7 364	0 4 3	1 2 8	14 0 0	400	0 0 8 416	0 4 11	1 5 4	16 0 0
500	0 0 9 205	0 5 4	1 7 4	17 8 0	500	0 0 10 520	0 5 2	1 10 8	20 0 0
600	0 0 11 046	0 6 5	1 12 0	21 0 0	600	0 0 12 624	0 6 4	2 0 0	24 0 0
700	0 1 0 887	0 7 6	2 0 8	24 8 0	700	0 1 2 728	0 7 7	2 5 4	28 0 0
800	0 1 2 728	0 8 7	2 5 4	28 0 0	800	0 1 4 832	0 8 9	3 0 8	32 0 0
900	0 1 4 569	0 9 8	2 10 0	31 8 0	900	0 1 6 937	0 11 0	3 5 4	36 0 0
1,000	0 1 6 410	0 10 9	2 14 8	35 0 0	1,000	0 1 9 041	0 12 3	4 0 0	40 0 0
2,000	0 3 0 821	1 5 5	5 13 4	70 0 0	2,000	0 3 6 082	1 8 6	8 5 4	80 0 0
3,000	0 4 7 232	2 0 2	8 12 0	105 0 0	3,000	0 5 3 123	2 4 9	10 0 0	120 0 0
4,000	0 6 1 643	2 10 11	11 10 8	140 0 0	4,000	0 7 0 164	3 1 1	13 5 4	160 0 0
5,000	0 7 8 054	3 5 8	14 9 4	175 0 0	5,000	0 8 9 205	3 13 4	16 10 8	200 0 0
6,000	0 9 2 465	4 0 5	17 8 0	210 0 0	6,000	0 10 6 246	4 9 7	20 0 0	240 0 0
7,000	0 10 8 876	4 11 2	20 6 8	245 0 0	7,000	0 12 3 287	5 5 11	23 5 4	280 0 0
8,000	0 12 3 287	5 5 11	23 5 4	280 0 0	8,000	0 14 0 328	6 2 2	26 10 8	320 0 0
9,000	0 13 9 698	6 0 7	26 4 0	315 0 0	9,000	0 15 9 369	6 14 5	30 0 0	360 0 0
10,000	0 15 4 109	6 11 4	29 2 8	350 0 0	10,000	1 1 6 411	7 10 8	33 5 4	400 0 0

At $4\frac{1}{2}$ per Cent.

At 5 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 2 367	0 1 5	0 6 0	4 8 0	100	0 0 2 680	0 1 6	0 6 8	5 0 0
200	0 0 4 734	0 2 9	0 12 0	9 0 0	200	0 0 5 260	0 3 0	0 13 4	10 0 0
300	0 0 7 101	0 4 1	1 2 0	13 8 0	300	0 0 7 890	0 4 7	1 4 0	15 0 0
400	0 0 9 468	0 5 6	1 8 0	18 0 0	400	0 0 10 520	0 6 1	1 10 8	20 0 0
500	0 0 11 835	0 6 10	1 14 0	22 8 0	500	0 1 1 150	0 7 8	2 1 4	25 0 0
600	0 1 2 202	0 8 3	2 4 0	27 0 0	600	0 1 3 780	0 9 2	2 8 0	30 0 0
700	0 1 4 570	0 9 7	2 10 0	31 8 0	700	0 1 6 410	0 10 8	3 14 8	35 0 0
800	0 1 6 938	0 11 0	3 0 0	36 0 0	800	0 1 9 041	0 12 3	3 5 4	40 0 0
900	0 1 9 304	0 12 5	3 6 0	40 8 0	900	0 1 11 671	0 13 9	3 12 0	45 0 0
1,000	0 1 11 671	0 13 9	3 12 0	45 0 0	1,000	0 2 2 801	0 15 4	4 2 8	50 0 0
2,000	0 3 11 342	1 11 7	7 8 0	90 0 0	2,000	0 4 4 602	1 14 8	8 5 4	100 0 0
3,000	0 5 11 013	2 9 5	11 4 0	135 0 0	3,000	0 6 6 904	2 14 0	12 8 0	150 0 0
4,000	0 7 10 684	3 7 2	15 0 0	180 0 0	4,000	0 8 9 205	3 13 4	16 10 8	200 0 0
5,000	0 9 10 356	4 5 0	18 12 0	225 0 0	5,000	0 10 11 506	4 12 8	20 13 4	250 0 0
6,000	0 11 10 027	5 2 10	22 8 0	270 0 0	6,000	0 13 1 808	5 12 0	25 0 0	300 0 0
7,000	0 13 9 698	6 0 7	26 4 0	315 0 0	7,000	0 15 4 109	6 11 4	29 2 8	350 0 0
8,000	0 15 9 369	6 14 5	30 0 0	360 0 0	8,000	1 1 6 410	7 10 8	33 5 4	400 0 0
9,000	1 1 9 041	7 12 3	33 12 0	405 0 0	9,000	1 3 8 712	8 10 0	37 8 0	450 0 0
10,000	1 3 8 712	8 10 0	37 8 0	450 0 0	10,000	1 5 11 013	9 9 5	41 10 8	500 0 0

At $5\frac{1}{2}$ per Cent.

At 6 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 2 893	0 1 8	0 7 4	5 8 0	100	0 0 3 156	0 1 10	0 8 0	6 0 0
200	0 0 5 786	0 3 4	0 14 8	11 0 0	200	0 0 6 312	0 3 8	1 0 0	12 0 0
300	0 0 8 679	0 5 0	1 6 0	16 8 0	300	0 0 9 468	0 5 6	1 8 0	18 0 0
400	0 0 11 572	0 6 9	1 13 4	22 0 0	400	0 1 0 624	0 7 4	2 0 0	24 0 0
500	0 1 2 465	0 8 5	2 4 8	27 8 0	500	0 1 3 780	0 9 2	2 8 0	30 0 0
600	0 1 5 358	0 10 1	2 12 0	33 0 0	600	0 1 6 938	0 11 0	3 0 0	36 0 0
700	0 1 8 252	0 11 9	3 3 4	38 8 0	700	0 1 10 093	0 12 10	3 8 0	42 0 0
800	0 1 11 145	0 13 6	3 10 8	44 0 0	800	0 2 1 249	0 14 8	4 0 0	48 0 0
900	0 2 2 038	0 15 2	4 2 0	49 8 0	900	0 2 4 405	1 0 6	4 8 0	54 0 0
1,000	0 2 4 931	0 10 10	4 9 4	55 0 0	1,000	0 2 7 561	1 2 4	5 0 0	60 0 0
2,000	0 4 9 863	2 1 9	9 2 8	110 0 0	2,000	0 5 3 123	2 4 9	10 0 0	120 0 0
3,000	0 7 2 794	3 2 7	13 12 0	165 0 0	3,000	0 7 10 684	3 7 2	15 0 0	180 0 0
4,000	0 9 7 726	4 3 6	18 5 4	220 0 0	4,000	0 10 6 246	4 9 7	20 0 0	240 0 0
5,000	0 12 0 657	5 4 4	22 14 8	275 0 0	5,000	0 13 1 808	5 12 0	25 0 0	300 0 0
6,000	0 14 5 589	6 5 3	27 8 0	330 0 0	6,000	0 15 9 369	6 14 5	30 0 0	360 0 0
7,000	1 0 10 520	7 6 1	32 1 4	385 0 0	7,000	1 2 4 931	8 0 10	35 0 0	420 0 0
8,000	1 3 3 452	8 7 0	36 10 8	440 0 0	8,000	1 5 0 493	9 3 3	40 0 0	480 0 0
9,000	1 5 8 383	9 7 10	41 4 0	495 0 0	9,000	1 7 8 054	10 5 8	45 0 0	540 0 0
10,000	1 8 1 315	10 8 9	45 13 4	550 0 0	10,000	1 10 3 616	11 8 1	50 0 0	600 0 0

At 6½ per Cent.

At 7 per Cent.

Amount.	One Day.	One Week.	One Month.	One Year.	Amount.	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 3 419	0 1 11	0 8 8	6 8 0	100	0 0 3 682	0 2 1	0 9 4	7 0 0
200	0 0 6 838	0 3 11	1 1 4	13 0 0	200	0 0 7 364	0 4 3	1 2 8	14 0 0
300	0 0 10 257	0 5 11	1 10 0	19 8 0	300	0 0 11 046	0 6 5	1 12 0	21 0 0
400	0 1 1 676	0 7 11	2 2 8	26 0 0	400	0 1 2 728	0 8 7	2 5 4	28 0 0
500	0 1 5 095	0 9 11	2 11 4	32 8 0	500	0 1 6 410	0 10 8	2 14 8	35 0 0
600	0 1 8 515	0 11 11	3 4 0	39 0 0	600	0 1 10 093	0 12 10	3 8 0	42 0 0
700	0 1 11 934	0 13 11	3 12 8	45 8 0	700	0 2 1 775	0 15 0	4 1 4	49 0 0
800	0 2 3 353	0 15 11	4 5 4	52 0 0	800	0 2 5 457	1 1 2	4 10 8	56 0 0
900	0 2 6 772	1 1 11	4 14 0	58 8 0	900	0 2 9 139	1 3 3	5 4 0	63 0 0
1,000	0 2 10 191	1 3 11	5 6 8	65 0 0	1,000	0 3 0 821	1 5 5	5 13 4	70 0 0
2,000	0 5 8 383	2 7 10	10 13 4	130 0 0	2,000	0 6 1 643	2 10 11	11 10 8	140 0 0
3,000	0 8 6 575	3 11 10	16 4 0	195 0 0	3,000	0 9 2 465	4 0 5	17 8 0	210 0 0
4,000	0 11 4 767	4 15 9	21 10 8	260 0 0	4,000	0 12 3 237	5 5 11	23 5 4	280 0 0
5,000	0 14 2 958	6 3 8	27 1 4	325 0 0	5,000	0 15 4 109	6 11 4	29 2 8	350 0 0
6,000	1 1 1 150	7 7 8	32 8 0	390 0 0	6,000	1 2 4 931	8 0 10	35 0 0	420 0 0
7,000	1 3 11 342	8 11 7	37 14 8	455 0 0	7,000	1 5 5 753	9 6 4	40 13 4	490 0 0
8,000	1 6 9 534	9 15 6	43 5 4	520 0 0	8,000	1 8 6 575	10 11 10	46 10 8	560 0 0
9,000	1 9 7 726	11 8 6	48 12 0	585 0 0	9,000	1 11 7 397	12 1 3	52 8 0	630 0 0
10,000	1 12 5 917	12 7 5	54 2 8	650 0 0	10,000	1 14 8 219	13 6 9	58 5 4	700 0 0

At 7½ per Cent.

At 8 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 3 945	0 2 3	0 10 0	7 8 0	100	0 0 4 208	0 2 5	0 10 8	8 0 0
200	0 0 7 890	0 4 7	1 4 0	15 0 0	200	0 0 8 416	0 4 10	1 5 4	16 0 0
300	0 0 11 835	0 6 10	1 14 0	22 8 0	300	0 1 0 624	0 7 4	2 0 0	24 0 0
400	0 1 3 780	0 9 2	2 8 0	30 0 0	400	0 1 4 832	0 9 9	2 10 8	32 0 0
500	0 1 7 726	0 11 8	3 2 0	37 8 0	500	0 1 9 041	0 12 3	3 5 4	40 0 0
600	0 1 11 671	0 13 9	3 12 0	45 0 0	600	0 2 1 249	0 14 8	4 0 0	48 0 0
700	0 2 3 616	1 0 1	4 6 0	52 8 0	700	0 2 5 457	1 1 2	4 10 8	56 0 0
800	0 2 7 561	1 2 4	5 0 0	60 0 0	800	0 2 9 665	1 3 7	5 5 4	64 0 0
900	0 2 11 506	1 4 8	5 10 0	67 8 0	900	0 3 1 873	1 6 1	6 0 0	72 0 0
1,000	0 3 3 452	1 7 0	6 4 0	75 0 0	1,000	0 3 6 082	1 8 6	6 10 8	80 0 0
2,000	0 6 6 904	2 14 0	12 8 0	150 0 0	2,000	0 7 0 164	3 1 1	13 5 4	160 0 0
3,000	0 9 10 356	4 5 0	18 12 0	225 0 0	3,000	0 10 6 246	4 9 7	20 0 0	240 0 0
4,000	0 13 1 808	5 12 0	25 0 0	300 0 0	4,000	0 14 0 338	6 2 2	26 10 8	320 0 0
5,000	1 0 5 260	7 3 0	31 4 0	375 0 0	5,000	1 1 6 410	7 10 8	33 5 4	400 0 0
6,000	1 3 8 712	8 10 0	37 8 0	450 0 0	6,000	1 5 0 493	9 3 3	40 0 0	480 0 0
7,000	1 7 0 164	10 1 1	43 12 0	525 0 0	7,000	1 8 6 575	10 11 10	46 10 8	560 0 0
8,000	1 10 3 616	11 8 1	50 0 0	600 0 0	8,000	1 12 0 657	12 4 4	53 5 4	640 0 0
9,000	1 13 7 068	12 15 1	56 4 0	675 0 0	9,000	1 15 6 739	13 12 11	60 0 0	720 0 0
10,000	2 0 10 520	14 6 1	62 8 0	750 0 0	10,000	2 3 0 821	15 5 5	66 10 8	800 0 0

At 8½ per Cent.

At 9 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 4 471	0 2 7	0 11 4	8 8 0	100	0 0 4 734	0 2 9	0 12 0	9 0 0
200	0 0 8 942	0 5 2	1 6 8	17 0 0	200	0 0 9 468	0 5 6	1 8 0	18 0 0
300	0 1 1 4 3	0 7 9	2 2 0	25 8 0	300	0 1 2 202	0 8 3	2 4 0	27 0 0
400	0 1 5 885	0 10 5	2 13 4	34 0 0	400	0 1 6 936	0 11 0	3 0 0	36 0 0
500	0 1 10 356	0 13 0	3 8 8	42 8 0	500	0 1 11 671	0 13 9	3 12 0	45 0 0
600	0 2 2 827	0 15 7	4 4 0	51 0 0	600	0 2 4 405	1 0 6	4 8 0	54 0 0
700	0 2 7 298	1 2 3	4 10 4	59 8 0	700	0 2 9 139	1 3 3	5 4 0	63 0 0
800	0 2 11 769	1 4 10	5 10 8	68 0 0	800	0 3 1 873	1 6 1	6 0 0	72 0 0
900	0 3 4 241	1 7 5	6 6 0	76 8 0	900	0 3 6 608	1 8 10	6 12 0	81 0 0
1,000	0 3 8 712	1 10 0	7 1 4	85 0 0	1,000	0 3 11 342	4 11 7	7 8 0	90 0 0
2,000	0 7 5 424	3 4 1	14 2 8	170 0 0	2,000	0 7 10 644	3 7 2	15 0 0	180 0 0
3,000	0 11 2 133	4 14 2	21 4 0	255 0 0	3,000	0 11 10 027	5 2 10	22 8 0	270 0 0
4,000	0 14 10 849	6 8 3	28 5 4	340 0 0	4,000	0 15 9 369	6 14 5	30 0 0	360 0 0
5,000	1 2 7 561	8 2 4	35 6 8	425 0 0	5,000	1 3 8 712	8 10 0	37 8 0	450 0 0
6,000	1 6 4 273	9 12 5	42 8 0	510 0 0	6,000	1 7 8 054	10 5 8	45 0 0	540 0 0
7,000	1 10 0 986	11 6 6	49 9 4	595 0 0	7,000	1 11 7 397	12 1 3	52 8 0	630 0 0
8,000	1 13 9 698	13 0 7	56 10 8	680 0 0	8,000	1 15 6 739	13 12 11	60 0 0	720 0 0
9,000	2 1 6 410	14 10 8	63 12 0	765 0 0	9,000	2 3 6 082	15 8 6	67 8 0	810 0 0
10,000	2 5 3 123	16 4 9	70 13 4	850 0 0	10,000	2 7 5 424	17 4 1	75 0 0	900 0 0

At 9½ per Cent.

At 10 per Cent.

Amount.	One Day.	One Week.	One Month.	One Year.	Amount.	One Day.	One Week.	One Month.	One Year.
Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 4 997	0 2 10	0 12 8	9 8 0	100	0 0 5 260	0 3 0	0 13 4	10 0 0
200	0 0 9 994	0 5 9	1 9 4	19 0 0	200	0 0 10 520	0 6 1	1 10 8	20 0 0
300	0 1 2 991	0 8 8	2 6 0	28 8 0	300	0 1 3 780	0 9 2	2 8 0	30 0 0
400	0 1 7 988	0 11 7	3 2 8	38 0 0	400	0 1 9 041	0 12 3	3 5 4	40 0 0
500	0 2 0 986	0 14 6	3 15 4	47 8 0	500	0 2 2 301	0 15 4	4 2 8	50 0 0
600	0 2 5 983	1 1 6	4 12 0	57 0 0	600	0 2 7 561	1 2 4	5 0 0	60 0 0
700	0 2 10 980	1 4 4	5 8 8	66 8 0	700	0 3 0 821	1 5 5	5 13 4	70 0 0
800	0 3 3 978	1 7 3	6 5 4	76 0 0	800	0 3 6 082	1 8 6	6 10 8	80 0 0
900	0 3 8 975	1 10 2	7 2 0	85 8 0	900	0 3 11 342	1 11 7	7 8 0	90 0 0
1,000	0 4 1 972	1 13 1	7 14 8	95 0 0	1,000	0 4 4 602	1 14 8	8 5 4	100 0 0
2,000	0 8 3 945	3 10 3	15 13 4	190 0 0	2,000	0 8 9 205	3 13 4	16 10 8	200 0 0
3,000	0 12 5 917	5 7 5	23 12 0	285 0 0	3,000	0 13 1 898	5 12 0	25 0 0	300 0 0
4,000	1 0 7 890	7 4 7	31 10 8	380 0 0	4,000	1 1 6 410	7 10 8	33 5 4	400 0 0
5,000	1 4 9 863	9 1 9	39 9 4	475 0 0	5,000	1 5 11 013	9 9 5	41 10 8	500 0 0
6,000	1 8 11 835	10 14 10	47 8 0	570 0 0	6,000	1 10 3 616	11 8 1	50 0 0	600 0 0
7,000	1 13 1 808	12 12 0	55 6 8	665 0 0	7,000	1 14 8 219	13 6 9	58 5 4	700 0 0
8,000	2 1 3 780	14 9 2	63 5 4	760 0 0	8,000	2 3 0 821	15 5 5	66 10 8	800 0 0
9,000	2 5 5 753	16 6 4	71 2 8	855 0 0	9,000	2 7 5 424	17 4 1	75 0 0	900 0 0
10,000	2 9 7 726	18 3 6	79 2 8	950 0 0	10,000	2 11 10 027	19 2 10	83 5 4	1,000 0 0

At 10½ per Cent.

At 11 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 5 523	0 3 2	0 14 0	10 8 0	100	0 0 5 788	0 3 4	0 14 8	11 0 0
200	0 0 11 046	0 6 5	1 12 0	21 0 0	200	0 0 11 572	0 6 9	1 13 4	22 0 0
300	0 1 4 569	0 9 7	2 10 0	31 8 0	300	0 1 5 358	0 10 1	2 12 0	33 0 0
400	0 1 10 093	0 12 10	3 8 0	42 0 0	400	0 1 11 145	0 13 6	3 10 8	44 0 0
500	0 2 3 616	1 0 1	4 6 0	52 8 0	500	0 2 4 931	1 0 10	4 4 4	55 0 0
600	0 2 9 139	1 3 3	5 4 0	63 0 0	600	0 2 10 717	1 4 3	5 8 0	66 0 0
700	0 3 2 662	1 6 6	6 2 0	73 8 0	700	0 3 4 504	1 7 7	6 6 8	77 0 0
800	0 3 8 186	1 9 9	7 0 0	84 0 0	800	0 3 10 290	1 11 0	7 5 4	88 0 0
900	0 4 1 709	1 12 11	7 14 0	94 8 0	900	0 4 4 078	1 14 4	8 4 0	99 0 0
1,000	0 4 7 232	2 0 2	8 12 0	105 0 0	1,000	0 4 9 863	2 1 9	9 2 8	110 0 0
2,000	0 9 2 465	4 0 5	17 8 0	210 0 0	2,000	0 9 7 726	4 3 6	18 5 4	220 0 0
3,000	0 13 9 698	6 0 7	26 4 0	315 0 0	3,000	0 14 5 659	6 5 3	27 8 0	330 0 0
4,000	1 2 4 931	8 0 10	35 0 0	420 0 0	4,000	1 3 3 452	8 7 0	36 10 8	440 0 0
5,000	1 7 0 164	10 1 1	43 12 0	525 0 0	5,000	1 8 1 315	10 8 9	45 13 4	550 0 0
6,000	1 11 7 397	12 1 3	52 8 0	630 0 0	6,000	1 12 11 178	12 10 6	55 0 0	660 0 0
7,000	2 0 2 630	14 1 6	61 4 0	735 0 0	7,000	2 1 9 041	14 12 3	64 2 8	770 0 0
8,000	2 4 9 863	16 1 9	70 0 0	840 0 0	8,000	2 6 6 904	16 14 0	73 5 4	880 0 0
9,000	2 9 5 095	18 1 11	78 12 0	945 0 0	9,000	2 11 4 787	18 15 9	82 8 0	990 0 0
10,000	2 14 0 328	20 2 2	87 8 0	1,050 0 0	10,000	3 0 2 630	21 1 6	91 10 8	1,100 0 0

At 11½ per Cent.

At 12 per Cent.

Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P. D. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
100	0 0 6 049	0 3 6	0 15 4	11 8 0	100	0 0 6 312	0 3 8	1 0 0	12 0 0
200	0 1 0 098	0 7 0	1 14 8	23 0 0	200	0 1 0 124	0 7 4	2 0 0	24 0 0
300	0 1 6 147	0 10 7	2 14 0	34 8 0	300	0 1 6 036	0 11 0	3 0 0	36 0 0
400	0 2 0 197	0 14 1	3 13 4	46 0 0	400	0 2 1 249	0 14 8	4 0 0	48 0 0
500	0 2 6 246	1 1 7	4 12 8	57 8 0	500	0 2 7 561	1 2 4	5 0 0	60 0 0
600	0 3 0 295	1 5 2	5 12 0	69 0 0	600	0 3 1 873	1 6 1	6 0 0	72 0 0
700	0 3 6 345	1 8 8	6 11 4	80 8 0	700	0 3 8 186	1 9 9	7 0 0	84 0 0
800	0 4 0 394	1 12 2	7 10 8	92 0 0	800	0 4 2 498	1 13 5	8 0 0	96 0 0
900	0 4 6 443	1 15 9	8 10 0	103 8 0	900	0 4 8 810	2 1 1	9 0 0	108 0 0
1,000	0 5 0 493	2 3 3	9 9 4	115 0 0	1,000	0 5 3 123	2 4 9	10 0 0	120 0 0
2,000	0 10 0 986	4 6 6	19 2 8	230 0 0	2,000	0 10 6 246	4 9 7	20 0 0	240 0 0
3,000	0 15 1 479	6 9 10	28 12 0	345 0 0	3,000	0 15 9 369	6 14 5	30 0 0	360 0 0
4,000	1 4 1 972	8 13 1	38 5 4	460 0 0	4,000	1 5 0 493	9 3 3	40 0 0	480 0 0
5,000	1 9 2 465	11 0 5	47 14 8	575 0 0	5,000	1 10 3 616	11 8 1	50 0 0	600 0 0
6,000	1 14 2 958	13 3 8	57 8 0	690 0 0	6,000	1 15 6 739	13 12 11	60 0 0	720 0 0
7,000	2 3 3 452	15 7 0	67 1 4	805 0 0	7,000	2 4 9 862	16 1 9	70 0 0	840 0 0
8,000	2 8 3 945	17 10 3	76 10 8	920 0 0	8,000	2 10 0 986	18 6 6	80 0 0	960 0 0
9,000	2 13 4 438	19 13 7	86 4 0	1,035 0 0	9,000	2 15 4 109	20 11 4	90 0 0	1,080 0 0
10,000	3 2 4 931	22 0 10	95 13 4	1,150 0 0	10,000	3 4 7 232	23 0 2	100 0 0	1,200 0 0

TABLE RENDERING INDIAN (BENGAL) WEIGHTS INTO
ENGLISH EQUIVALENTS, BY LATE RICHARD YATES,
H. M.'S CUSTOMS, BOMBAY.

Indian Weight.	English Equivalents.	Indian Weight.	English Equivalents.	Indian Weight.	English Equivalents.
Srs. tola.	C. Qrs. lbs.	Mds.	Tons. C. Qrs. lbs.	Mds.	Tons. C. Qrs. lbs.
1 or 20	0 18-35	19	13 3 23 3-7	79	2 18 0 4 4-7
1 or 40	1 1-35	20	14 2 21 5-7	80	2 18 3 2 6-7
1 or 60	1 19-35	21	15 1 20	81	2 19 2 1 1-7
1 Srs.	2 2-35	22	16 0 18 2-7	82	3 0 0 27 3-7
1	2 4-35	23	16 3 16 4-7	83	3 0 3 25 5-7
2	4 4-35	24	17 2 14 6-7	84	3 1 2 24
3	6 6-35	25	18 1 13 1-7	85	3 2 1 22 2-7
4	8 8-35	26	19 0 11 3-7	86	3 3 0 20 4-7
5	10 2-7	27	19 3 9 5-7	87	3 3 3 18 6-7
6	12 12-35				
7	14 2-5	28	1 0 2 8	88	3 4 2 17 1-7
8	16 16-35	29	1 1 1 6 2-7	89	3 5 1 15 3-7
9	18 18-35	30	1 2 0 4 4-7	90	3 6 0 13 5-7
10	20 4-7	31	1 2 3 2 6-7	91	3 6 3 12
11	22 22-35	32	1 3 2 1 1-7	92	3 7 2 10 2-7
12	24 24-35	33	1 4 0 27 3-7	93	3 8 1 8 4-7
13	26 26-35	34	1 4 3 25 5-7	94	3 9 0 6 6-7
14	1 0 4-5	35	1 5 2 24	95	3 9 3 5 1-7
15	1 2 6-7	36	1 6 1 22 2-7	96	3 10 2 3 3-7
				97	3 11 1 1 5-7
16	1 4 32-35	37	1 7 0 20 4-7	98	3 12 0 0
17	1 6 34-35	38	1 7 3 18 6-7	99	3 12 2 26 2-7
18	1 9 1-35	39	1 8 2 17 1-7	100	3 13 1 24 4-7
19	1 11 3-35	40	1 9 1 15 3-7	200	7 6 3 21 1-7
20	1 13 1-7	41	1 10 0 13 5-7		
21	1 15 1-5	42	1 10 3 12	300	11 0 1 17 5-7
22	1 17 9-35	43	1 11 2 10 2-7	400	14 13 3 14 2-7
23	1 19 11-35	44	1 12 1 8 4-7	500	18 7 1 10 6-7
24	1 21 13-35	45	1 13 0 6 6-7	600	22 0 3 7 3-7
25	1 23 3-7	46	1 13 3 5 1-7	700	25 14 1 4
26	1 25 27-35	47	1 14 2 3 3-7	800	29 7 3 0 4-7
27	1 27 19-35	48	1 15 1 1 5-7	900	33 1 0 25 1-7
28	2 1 3-5	49	1 16 0 0	1,000	36 14 2 21 5-7
29	2 3 23-35	50	1 16 2 26 2-7	2,000	73 9 1 15 3-7
30	2 5 5-7	51	1 17 1 24 4-7	3,000	110 4 0 9 1-7
31	2 7 27-35	52	1 18 0 22 6-7	4,000	146 18 3 2 6-7
32	2 9 29-35	53	1 18 3 21 1-7	5,000	183 13 1 24 4-7
33	2 11 31-35	54	1 19 2 19 3-7	6,000	220 8 0 18 2-7
34	2 13 33-35	55	2 0 1 17 5-7	7,000	257 2 3 12
35	2 16	56	2 1 0 16		
36	2 18 2-35	57	2 1 3 14 2-7	8,000	293 17 2 5 5-7
37	2 20 4-35	58	2 2 2 12 4-7	9,000	330 12 0 27 3-7
38	2 22 6-35	59	2 3 1 10 6-7	10,000	367 6 3 21 1-7
39	2 24 8-35	60	2 4 0 9 1-7	20,000	734 13 3 14 2-7
Mds.				30,000	1,102 0 3 7 3-7
1	2 26 2-7	61	2 4 3 7 3-7		
2	1 1 24 4-7	62	2 5 2 5 5-7	40,000	1,469 7 3 0 4-7
3	2 0 22 6-7	63	2 6 1 4	50,000	1,836 14 2 21 5-7
4	2 3 21 1-7	64	2 7 0 2 2-7	60,000	2,204 1 2 14 6-7
5	3 2 19 3-7	65	2 7 3 0 4-7	70,000	2,571 8 2 8
6	4 1 17 5-7	66	2 8 1 26 6-7	80,000	2,938 15 2 1 1-7
7	5 0 16	67	2 9 0 25 1-7	90,000	3,306 2 1 22 2-7
8	5 3 14 2-7	68	2 9 3 23 3-7		
9	6 2 12 4-7	69	2 10 2 21 5-7	1,00,000	3,673 9 1 15 3-7
10	7 1 10 6-7	70	2 11 1 20	2,00,000	7,346 18 3 2 6-7
11	8 0 9 1-7	71	2 12 0 18 2-7	3,00,000	11,020 8 0 18 2-7
12	8 3 7 3-7	72	2 12 3 16 4-7	4,00,000	14,693 17 2 5 5-7
13	9 2 5 5-7	73	2 13 2 14 6-7	5,00,000	18,367 6 3 21 1-7
14	10 1 4	74	2 14 1 13 1-7		
15	11 0 2 2-7	75	2 15 0 11 3-7	6,00,000	22,040 16 1 8 4-7
16	11 3 0 4-7	76	2 15 3 9 5-7	7,00,000	25,714 5 2 24
17	12 1 26 6-7	77	2 16 2 5	8,00,000	29,387 15 0 11 3-7
18	13 0 25 1-7	78	2 17 1 6 2-7	9,00,000	33,061 4 1 26 6-7
				10,00,000	36,734 13 3 14 2-7

**TABLE RENDERING ENGLISH AVOIRDUPOIS WEIGHT INTO
INDIAN (BENGAL) EQUIVALENTS, BY LATE RICHARD
YATES, H. M.'S CUSTOMS, BOMBAY.**

Table { 2 2-35 lbs. avoirdupois = 80 Tolas or 1 Indian Seer.
82 2-7 lbs. avoirdupois = 40 Indian Seers or 1 Indian Maund.

English Weight.	Indian Equivalents.	English Weight.	Indian Equivalents.	English Weight.	Indian Equivalents.
lbs.	Tolas.	Cwt.	Mds. Srs. Tolas.	Tons.	Mds. Srs. Tolas.
$\frac{1}{2}$	9 13-18	5	6 32 17 7-9	26	707 81 8 8-9
$\frac{1}{4}$	19 4-9	6	8 6 53 1-3	27	735 0 0
$\frac{3}{4}$	29 1-4	7	9 21 8 8-9	28	762 8 71 1-9
1	38 8-9	8	10 35 44 4-9	29	789 17 62 2-9
2	77 7-9	9	12 10 0	30	816 26 53 1-3
		10	13 24 35 5-9	31	843 35 44 4-9
3	Srs. Tolas.				
	1 36 2-3	11	14 38 71 1-9	32	871 4 35 5-9
4	1 75 5-9	12	16 13 26 2-3	33	898 13 26 2-3
5	2 84 4-9	13	17 27 62 2-9	34	925 22 17 4-9
6	2 73 1-3	14	19 2 17 7-9	35	952 31 8 8-9
7	3 22 2-9	15	20 16 53 1-3	36	980 0 0
8	3 71 1-9	16	21 31 8 8-9	37	1,007 8 71 1-9
9	4 30	17	23 5 44 4-9	38	1,031 17 62 2-9
10	4 68 8-9	18	24 20 0	39	1,061 26 53 1-3
11	5 27 7-9	19	25 34 35 5-9	40	1,088 35 44 4-9
12	5 66 2-3	Tons.		1	1,116 4 35 5-9
13	6 25 5-9	1	27 8 71 1-9		1,143 13 26 2-3
14	6 64 4-9	2	54 17 62 2-9	43	1,170 22 17 7-9
15	7 23 1-3	3	81 26 53 1-3	44	1,197 31 8 8-9
16	7 62 2-9	4	108 35 44 4-9	45	1,225 0 0
17	8 21 1-9	5	136 4 35 5-9	46	1,252 8 71 1-9
18	8 60	6	163 13 26 2-3	47	1,279 17 62 2-9
19	9 18 8-9	7	190 22 17 7-9	48	1,306 26 53 1-3
20	9 57 7-9	8	217 31 8 8-9	49	1,333 35 44 4-9
21	10 16 2-3	9	245 0 0	50	1,361 4 35 5-9
22	10 55 5-9	10	272 8 71 1-9	60	1,633 13 26 2-3
23	11 14 4-9	11	299 17 62 2-9	70	1,905 22 17 7-9
24	11 53 1-3	12	326 26 53 1-3	80	2,177 31 8 8-9
25	12 12 2-9	13	353 35 44 4-9	90	2,450 0 0
26	12 51 1-9	14	381 4 35 5-9	100	2,722 8 71 1-9
27	13 10	15	408 13 26 2-3	200	5,444 17 62 2-9
		16	435 22 17 7-9	300	8,166 26 53 1-3
Qrs.					
1	13 48 8-9	17	462 31 8 8-9	400	10,888 35 44 4-9
2	27 17 7-9	18	490 0 0	500	13,611 4 35 5-9
3	Mds. Srs. Tolas.	19	517 8 71 1-9	1,000	27,222 8 71 1-9
	1 0 66 2-3	20	544 17 62 2-9	2,000	54,444 17 62 2-9
Cwt.					
1	1 14 35 5-9	21	571 26 53 1-3	3,000	81,666 26 53 1-3
2	2 28 71 1-9	22	598 35 44 4-9	4,000	1,08,888 35 44 4-9
3		23	626 4 35 5-9	5,000	1,36,111 4 35 5-9
4	4 3 26 2-3	24	653 13 26 2-3	10,000	2,72,222 8 71 1-9
5	5 17 62 2-9	25	680 22 17 7-9	20,000	5,44,444 17 62 2-9

DUE DATE TABLES.

	JANUARY.				FEBRUARY.				MARCH.				APRIL.				MAY.				JUNE.			
Days.	10	20	30		10	20	30		10	20	30		10	20	30		10	20	30		10	20	30	
10	20	30	Feb. 9		20	Mar. 2	May. 10		20	Apr. 9	19	30	May 10	20	30	June 9	19	30	June 9	19	30	July 10	20	30
20	30	Feb. 9	19	Mar. 1	12	22	30	Apr. 9	19	29	May 9	19	30	May 10	20	30	June 9	19	30	June 9	19	30	July 10	20
30	Feb. 19	Mar. 1	11	12	22	30	Apr. 9	19	29	May 9	19	30	May 10	20	30	June 9	19	30	June 9	19	30	July 10	20	
40	Mar. 1	11	21	Apr. 1	11	21	30	Apr. 9	19	29	May 9	19	30	May 10	20	30	June 9	19	30	June 9	19	30	Aug. 9	19
50	Mar. 11	21	31	Apr. 1	11	21	30	Apr. 9	19	29	May 9	19	30	May 10	20	30	June 9	19	30	June 9	19	30	Aug. 9	19
60	Mar. 21	31	Apr. 10	20	May 1	11	21	30	Apr. 9	19	29	May 9	19	30	May 10	20	30	June 9	19	30	June 9	19	30	Aug. 9
70	Mar. 31	Apr. 10	20	May 1	11	21	30	Apr. 9	19	29	May 9	19	30	May 10	20	30	June 9	19	30	June 9	19	30	Aug. 9	19
80	Apr. 10	20	30	May 10	20	30	June 8	18	28	July 8	18	28	July 18	28	Aug. 8	18	28	Sept. 7	17	27	Oct. 7	17	27	
90	Apr. 20	30	May 10	20	30	June 8	18	28	July 8	18	28	July 18	28	Aug. 8	18	28	Sept. 7	17	27	Oct. 7	17	27	Oct. 8	
100	Apr. 30	May 10	20	30	June 8	18	28	July 8	18	28	July 18	28	Aug. 8	18	28	Sept. 7	17	27	Oct. 7	17	27	Oct. 8	18	

	JULY.				AUGUST.				SEPTEMBER.				OCTOBER.				NOVEMBER.				DECEMBER.			
Days.	10	20	30		10	20	30		10	20	30		10	20	30		10	20	30		10	20	30	
10	20	30	Aug. 9		20	30	Sept. 9		20	30	Oct. 10		20	30	Nov. 9		20	30	Dec. 10		20	30	Jan. 9	
20	30	Aug. 9	19	Sept. 8	18	28	30	Oct. 9	19	29	Nov. 8	18	28	30	Nov. 9	19	29	Dec. 8	18	28	30	Jan. 9	19	29
30	Aug. 19	29	Sept. 8	18	28	30	Oct. 9	19	29	Nov. 8	18	28	30	Nov. 9	19	29	Dec. 8	18	28	30	Jan. 9	19	29	30
40	Aug. 29	Sept. 8	18	28	30	Oct. 9	19	29	Nov. 8	18	28	30	Nov. 9	19	29	Dec. 8	18	28	30	Jan. 9	19	29	30	40
50	Sept. 8	18	28	Oct. 8	18	28	Nov. 8	18	28	Dec. 7	17	27	30	Nov. 9	19	29	Dec. 8	18	28	30	Jan. 9	19	29	50
60	Sept. 18	28	Oct. 8	18	28	Nov. 8	18	28	Dec. 7	17	27	30	Nov. 9	19	29	Dec. 8	18	28	30	Jan. 9	19	29	30	60
70	Sept. 28	Oct. 8	18	28	Nov. 8	18	28	Dec. 7	17	27	30	Nov. 9	19	29	Dec. 8	18	28	30	Jan. 9	19	29	30	70	
80	Oct. 8	18	28	Oct. 18	28	Nov. 8	18	28	Dec. 7	17	27	30	Nov. 9	19	29	Dec. 8	18	28	30	Jan. 9	19	29	30	80
90	Oct. 18	28	Nov. 7	17	27	30	Nov. 8	18	28	Dec. 7	17	27	30	Nov. 9	19	29	Dec. 8	18	28	30	Jan. 9	19	29	90
100	Oct. 28	Nov. 7	17	27	30	Nov. 8	18	28	Dec. 7	17	27	30	Nov. 9	19	29	Dec. 8	18	28	30	Jan. 9	19	29	30	100

Rs. 10,000
 Thirty-five days after date, pay to the order of Messrs. BROWN, JONES & Co. the sum of Rupees Ten Thousand only for value received.
 BOMBAY, 28th November 1884.

Messrs. SNOOKS, SIMPKIN & Co.,
Calcutta.

GEO. ROBINSON.

To use these Tables:—Take 85 days and 3 days of grace, and 8 days (of the 28th), in all 46; and 46 days after the 20th November per the Tables is 5th January 1885.
 This calculation may be reversed to find the number of days still to run on a Bill bearing date any number of days previous to the date on which it is discounted.

FINANCIAL STATEMENT
AND ACTS.

FINANCIAL STATEMENT FOR 1896-97.

PART I.—GENERAL REVIEW.

FAMINE INSURANCE GRANT.

I desire to begin my Statement by referring to the often-discussed subject of the Famine Insurance Grant. The policy which underlay this grant may for present purposes be described as a determination, as far as possible, to raise not merely so much revenue as was necessary for the needs of the current year, but an amount of Rs. 1,500,000 besides, which could be devoted either to the actual relief of famine when it occurred, or to measures calculated to prevent the recurrence of famine or to facilitate measures of relief on its occurrence.

2. The following are the actual figures of the account during the fifteen years for which it has been running —

ANNS.	Famine Relief.	Con-struction of Protec-tive Irri-gation Works.	CONSTRUCTION OF PROTECTIVE RAILWAYS.		Reduction or avoidance of Debt.	TOTAL.	Declared Surplus (+) or Deficit (—) in accounts.
			Charged under Famine Relief and Insurance.	Charged under Railway Revenue Accounts.			
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1881-82	24,483	185,449	682,403	..	715,151	1,567,886	+ 3,595,451
1882-83	22,103	263,443	—133,129	..	1,343,555	1,495,972	+ 674,837
1883-84	9,205	283,223	649,248	..	581,137	1,522,813	+ 1,879,797
1884-85	7,350	253,046	946,457	..	341,504	1,548,357	+ 386,446
1885-86	40,695	186,807	589,000	20,271	683,498	1,528,271	+ 2,601,726
1886-87	1,041	107,979	200,000	151,812	..	460,832	+ 178,427
1887-88	402	91,006	..	285,199	..	376,607	+ 2,028,832
1888-89	7,739	70,537	..	430,182	..	508,618	+ 37,018
1889-90	68,288	71,457	..	462,009	460,255	1,062,009	+ 2,612,033
1890-91	5,579	74,392	..	482,351	520,029	1,082,351	+ 3,688,171
1891-92	23,423	77,931	484,795	231,681	682,170	1,510,000	+ 467,335
1892-93	70,841	60,793	981,469	353,897	..	1,500,000	+ 832,412
1893-94	496	56,351	1,060,754	371,768	..	1,489,569	+ 1,546,998
1894-95	10,258	43,110	556,867	389,765	..	1,000,000	+ 693,110
Total of 14 years ..	302,363	1,775,524	6,021,084	3,217,935	5,327,299	16,444,165	+ 6,228,875
1895-96 (Revised Estimate)	10,500	40,200	534,800	414,500	..	1,000,000	+ 951,400
Total of 15 years ..	312,863	1,815,724	6,555,884	3,632,435	5,327,299	17,444,165	+ 7,180,275

3. It will be seen that the exigencies of finance have occasionally prevented the Government from completely fulfilling its self-imposed obligation. It has sometimes, as in 1893-94, set aside the required sum as famine insurance, without actually possessing it in the form of a realized surplus of revenue, and it has occasionally, as in 1886-87 and the succeeding years, practically given up the obligation as too onerous, and postponed its fulfilment until the financial crisis was over. But taking the fifteen years as a whole, the Government has set aside Rs. 17,644,185 of its revenue for the purposes of famine relief and insurance (almost entirely the latter), and has over and above this realized a surplus of revenue of Rs. 7,180,275.

4. What, then, have we done during this time in the way of carrying out the original policy? Besides spending Rs. 312,863 upon actual famine relief, we have spent out of the Famine Insurance Grant, that is, out of our revenue, Rs. 1,815,724 upon the construction of Irrigation Works, and Rs. 6,555,884 upon the construction of Railways designed as a protection against famines; and we have upon the guarantee of this Insurance Grant raised capital for the construction of two large Railway systems—the Bengal-Nagpur and the Indian Midland. We have, moreover, charged of against our Revenue account and set aside an amount of Rs. 5,327,299 in the form of reduction or avoidance of debt, that is, we possess this sum as a sort of accumulated surplus of Revenue over and above the forward total of our ordinary surpluses.

5. I need not say that this is a far better position than what was considered in any way probable when the famine insurance policy was initiated, for the anticipation then was that we would actually spend about Rs. 15,000,000 upon Famine Relief in ten years and not have any part of it in hand in the shape either of completed works or of money unspent. The improvement is due for the most part to the fact that we have during these fifteen years been much more free from famines than we have in any way anticipated. To what extent famines may be awaiting us in the future, it would be rash to speculate; one thing we do know is that our financial and our protective preparation for them is infinitely superior to what it was at the time when the famine insurance policy was laid down.

6. While therefore we continue to regard famine insurance as an essential portion of our financial policy, we consider ourselves fully justified, for the present at any rate, in measuring it by a lower standard than was applied in 1880; and we consider that we will in the present state of our finances meet all the necessary obligations of famine insurance if we set aside in each of the years under consideration, not Rs. 1,500,000, but Rs. 1,000,000 out of our revenue for the purpose; or, to state the operation more exactly, if we aim at establishing a standard of revenue sufficient to provide Rs. 1,000,000 instead of Rs. 1,500,000 for famine insurance.

7. When I presented the estimates of March 1894, the Government had determined that the new revenue required to meet the serious fall in exchange was enough for the country to bear at the time, and that it was not expedient to raise the further sum required to meet the

obligation of famine insurance. But a year later, that is, in March of last year, I was able to report that the revenue realized had been actually enough to provide a considerable amount on account of our famine obligations. I left the matter at that point, stating that it was not much more than a difference in the manner of stating the facts, whether we said that we had a surplus of Rs. 990,000 without providing for famine insurance, or a smaller surplus, say Rs. 440,500, after providing in part for that insurance. But the obligation of Famine Insurance is an obligation upon us whether we actually meet it or not, and it follows that any surplus that we declare, without meeting it, is not a true surplus. When, therefore, in December last, we came to making up our actual accounts for 1894-95 and forecasting our revised estimates for 1895-96, finding as we did that we had enough of revenue to meet this obligation, we considered that the time had come when we should set aside our determination, of March 1894, to suspend the Famine Insurance Grant; and that we should duly provide for it in our accounts, and should declare as the actual surplus of the year, only so much revenue as remained over after we had duly charged off the Famine Grant. That grant therefore has now resumed its position in our accounts; only for the reasons I have already given, we measure the obligation for the present at Rs. 1,000,000 instead of the higher figure hitherto adopted as its limit.

ACCOUNTS OF 1894-95.

8. The accounts of 1894-95, as I presented them this time last year, were estimated to work out to a surplus of Rs. 990,500. As they now stand when actually closed they are better, under the ordinary Revenue and Expenditure heads, by Rs. 259,477; but then as we have, in pursuance of the policy I have just explained, charged off an additional amount of Rs. 556,867 on account of Famine Insurance, the result is on the whole worse by Rs. 297,390, and the declared surplus for the year is Rs. 693,110.

9. On the Revenue side, the total difference is only Rs. 33,329 made up of about 20 lakhs short collections of Land Revenue (both ordinary and irrigation), more than compensated by petty improvements under almost all the other heads. On the expenditure side, excluding consideration of the Famine Grant, there were small savings under almost all the heads, and the total difference was Rs. 226,148 to the good. The Revised Estimates, as I presented them in last year's Financial Statement, may, therefore, be said to have been more than justified by the actual making up of the accounts.

REVISED ESTIMATES OF 1895-96.

10. The result of the Revised Estimates of the year still current, may shortly be set forth thus. We have paid for the Chitral Expedition, we have restored the Famine Insurance Grant to the extent just mentioned, we have restored the contributions we levied, in 1894-95, from the Provincial Governments, and we have a surplus, over and above, of Rs. 951,400.

11. To take up these subjects in their order: the Chitral Expedition has cost us Rs. 67,200 in the accounts of 1894-95, Rs. 1,647,500 in the Revised Estimate of 1895-96, and a further sum of Rs. 20,000 will come under payment in 1896-97, giving a total of Rs. 1,734,700 in India, besides a sterling expenditure in replacement of stores of £16,000. It has left us a legacy of permanent expenditure in the occupation of Chitral and of its communications, which has involved in 1895-96 an expenditure of Rs. 1,02,200 and will involve in 1896-97 an expenditure of Rs. 231,700. It is expected that it will be possible to reduce this figure when we pass beyond the initial stages of the occupation.*

The Financial Statement is not the place in which to defend the policy of the expedition or the occupation which has followed it; and I have here merely to note the fact that against a Budget provision of Rs. 150,000 which was announced as intended to meet the cost of preparations which it was hoped might not eventuate in war, we have expended Rs. 1,749,700 plus £16,000, being an excess (omitting exchange) of Rs. 1,615,700.

12. The contributions which we took from the Provincial Governments in 1894-95 amounted to Rs. 405,000. We expressed at the time the reluctance with which we called in to our aid balances which the Local Governments might legitimately claim as pledged to them for the purpose of administrative improvement, and we indicated that we would restore them if happily the financial position of the Government should sufficiently improve to warrant our doing so. We think that it has done so, and even were this not fully the case there are some circumstances which would in one or two of the cases make it necessary or advisable for us to make the repayments.†

13. The Provincial finances of the North-Western Provinces suffered very severely in 1895-96 by reason of the failure of Irrigation Revenue. So much and such seasonable rain fell during the cold weather of 1894-95 that the cultivators were able very largely to dispense with their usual drafts on the irrigation canals, and the revenue dropped from its ordinary

* The figures in this paragraph are irrespective of the "Political" Expenditure which comes to Rs. 20,000 in 1895-96 and Rs. 22,000 in 1896-97, and includes enrolment of levies to hold the road; also of Military Works Expenditure, Rs. 21,600 in 1896-97.

† These contributions pass into our accounts by a re-distribution of the Imperial and Provincial shares of Land Revenue. The figures are as follows:—

	1894-95 (ACCOUNTS).		1895-96 (REVISED).	
	Imperial column.	Provincial column.	Imperial column.	Provincial column.
Distribution according to Provincial Contract	Rx. 16,171,796	Rx. 9,236,476	Rx. 16,647,800	Rx. 9,544,700
Contribution	+ 405,000	— 405,000	— 405,000	+ 405,000
Figures entered in the Accounts or Estimate	16,576,796	8,831,476	16,242,800	9,949,700

standard of 56 or 57 lakhs to only 36½. However beneficial this was to the cultivators, it obviously involved a severe strain on Provincial resources, and although every economy has been enforced, the Provincial balance has been reduced to a figure which, especially in view of the scarcity impending in some parts of the province, cannot be regarded as safe. Here, therefore, a necessity for restoration arises which we would have to face even were our own position less strong than it is.

14. The Central Provinces Administration has also been unfortunate. For three successive years the crops in the Jabalpur Division have been so scanty that the Government has been obliged in some measure to forego its claims for Land Revenue, and in that and other ways the Provincial balance has there also been depleted. The circumstances under which we took from that Administration a contribution of Rx. 43,000 are now reversed, and we there also would be obliged to restore this year what we obtained last year.

15. Burma, from which we obtained 18 lakhs, gave us a contribution out of all proportion to its size and importance as compared with other Provinces. Owing to special circumstances it was able at the time to afford it, and in a sense may still be said to be so. But Burma is a young and expanding province, where the Local Administration can beyond a doubt make most excellent use of any funds it possesses, and where local needs press more heavily than in older and better equipped provinces. Moreover, when the provincial contract comes under revision, as it will before next year, we shall have to include Upper Burma, of which the finance is at present entirely Imperial, in the contract; and this addition will render it excellent that the provincial balance should be higher than the amount at which it is at present maintained. The 18 lakhs which we restore will be only partly spent during the approaching year and the bulk of it will remain in hand as a useful and almost necessary equipment for the undertaking by the Provincial Government of the financial management of the newest province of India.

16. Bengal, Madras, Bombay and Assam are well enough off, I am glad to say, to do without the money we propose to restore to them; but the repayment of the money to them, and its ultimate expenditure by them upon provincial or local necessities only makes up to them and to the interests they administer, for the severe economy which was forced upon them by the recent financial stress.

17. The total improvement in our financial position involved in our ability to provide the few items I have mentioned may be thus tabulated:—

	Rx.
Chitral Expedition paid for out of Revenue Account	1,615,700
Famine Insurance Grant restored	534,800
Provincial contributions repaid	405,000
Surplus Rx. 951,400, as against Budget Rx. 46,200	905,200
	<u>3,460,700</u>

18. We have now to enquire from what main sources we have obtained this large improvement.

19. The first of these is in Exchange. Our Budget Estimates were built upon an exchange of 18'00 pence, but the amount we have actually realized (or will have realized when the year closes) is 18'68 pence. The difference which this imports into the account in the item of English expenditure alone is as follows:—

	Net expenditure. in England.	Exchange at 18'00Z.	Exchange at 18'68Z.
Budget figure, 1895-96	£15,739,600	Rx. 13,116,300	....
Revised Estimate, 1895-96.. ..	£15,480,700	....	Rx. 11,680,000
Difference	£248,900	Rx. 207,400	

So that the improvement in Exchange gives us a benefit of Rx. 1,436,300, of which Rx. 207,400, is due to the smaller net expenditure, and Rx. 1,228,900 is due to improvement in the rate of remittance. To this moreover, we have to add the additional saving under the head of Exchange Compensation allowance, which enters the Indian figures of the estimates and amounts, in the Imperial section, to about Rx. 76,000. This, however, will be taken into account in the comparisons we have to make between the totals of the expenditure in the Revised Estimates and the original Budget figures, and therefore is not separately mentioned here.

20. The second considerable advantage comes to us in the Opium account, in which I regret to say that our payments have been diminished by another season of short crop. The Budget and the Revised Estimates compare thus:—

	Budget. Rx.	Revised. Rx.
Revenue	6,860,600	7,057,100
Expenditure in India	2,763,900	2,077,800
Net	4,106,700	4,979,300

showing a better result upon our accounts by Rx. 873,100. The extremely precarious nature both of the revenue and of the expenditure under this head compels us to make estimates that are apt to err upon the safe side. Our habit has been to make a fair estimate of revenue and a full estimate of expenditure, so as to avoid putting our expectations at too high a figure.

I am sorry to say that the coming crop does not promise to be more than an average one, but it is really very difficult to estimate what the produce will be, until the actual operation of collection has commenced.

21. The two heads I have dealt with account for Rx. 2,309,400 (1,436,300+873,100) out of the total improvement of Rx. 3,460,700 which presented itself for explanation. The remaining amount Rx. 1,151,300 is mainly accounted for by an improvement of Rx. 243,400 under the principal Revenue heads (excluding Opium), and by savings amounting to Rx. 462,000 in the ordinary Army expenditure in India. These two items, added to the savings in the English account (excluding Chitral) of £264,900, give a total of 970,800.

22. Under the principal Revenue heads, excluding Opium which has already been considered, we have obtained on the whole Rx. 58,775,600, against a Budget Estimate of Rx. 58,368,400,

giving us an improvement on Imperial account of Rx. 243,400 (as just mentioned) and on Provincial account of Rx. 163,800. Land Revenue is a little less than estimated owing to poor seasons in Northern India, but we have the usual advance in Salt, Stamps, Excise, Customs (notwithstanding the diminished amount of duties on cotton, largely due to short imports) and Forest Revenue.

23. Under Army expenditure in India, the figures are as follow :—

	Budget. Rx.	Revised. Rx.
Chitral Expenditure in India.. ..	150,000	1,749,700
Other Expenditure	16,920,500	16,458,500
Total ..	17,070,500	18,208,200

So that the net savings (excluding consideration of the Chitral Expedition) amount to Rx. 462,000 of which Rx. 170,000 is due to low prices of food, and Rx. 53,700 due to lower rates of payment of Exchange Compensation allowance. For other details, I refer to part II of the Statement.

24. Under other heads I shall note only one or two principal differences, omitting reference to a large number of small increases on the receipt side, and small savings on the estimates of expenditure taken in Budget.

25. The Post Office and Telegraph Departments in India have given us a net improvement on Imperial Account of Rx. 38,600 and Rx. 66,300 respectively.

26. The Railway net earnings have been less than were anticipated in the Budget, the comparative figures being as follow :—

	Budget. Rx.	Revised. Rx.
State Railways—		
Gross Earnings*.. ..	18,001,900	18,375,100
Working Expenses	8,697,000	8,433,700
Net Earnings	9,304,900	9,941,400
Guaranteed Railways—		
Net Earnings	3,495,000	3,270,000
Total ..	12,799,900	13,211,400

The loss is on the whole Rx. 188,500; made up of a gain on Provincial Account of Rx. 53,200 (mostly due to the Eastern Bengal Railway), and a loss on Imperial Account of Rx. 243,700. The Great Indian Peninsula Railway was in this, as in last, year responsible for practically the whole of this loss, having produced only Rx. 1,600,000, against a Budget Estimate of Rx. 2,000,000. The following Railways brought in a gain which has compensated for a part of this loss: North-Western Railway, Rx. 205,000 better than Estimate; Bombay, Baroda and Central India, Rx. 132,500; East Indian, Rx. 100,000.

27. There was also a considerable falling-off in Irrigation Revenue, the comparative figures being as follows :—

	Imperial. Rx.	Provincial. Rx.
Budget	1,716,600	787,700
Revised	1,662,500	662,600
Loss ..	54,100	105,100

Part of this loss I have already alluded to in connection with the refund of contribution to the North-Western Provinces, and the remainder arises from smaller demands in Madras and in Sindh.

28. Under Civil Departments, we have the usual savings in expenditure as compared with estimates. The figures are—

	Imperial. Rx.	Provincial. Rx.	Total (excluding exchange.) Rx.
Budget	3,813,100	11,102,700	14,915,800
Revised	3,790,300	10,926,500	14,716,800
	22,800	176,400	199,200

It will be seen that it is mostly to Provincial Account that these savings accrue. For the further detail of the figures I refer to Part II of the Statement.

COTTON DUTIES LEGISLATION.

29. The favourable forecast of our financial position which we were able to make in January last induced us to include, in the readjustment which we were then making of the Cotton Duties, a proposal to reduce their standard from 5 to 3½ per cent. So far as imported goods are concerned, we estimate to lose by the reduction in the rate of duty on woven goods and the abolition of it on yarns Rx. 535,000; but against this we estimate that the Excise Duty, by its extension to coarser counts of goods, will give us Rx. 40,000 more than last year's estimates. The net annual reduction of Revenue is, therefore, just under Rx. 500,000; and a small portion of it comes into the current year's accounts.

RATE OF EXCHANGE.

30. In setting forth the Budget Estimate for 1896-97 the first point to be settled is what rate of exchange is to be taken.

The rate at the beginning of 1895-96 was about 13½d., and it remained about that figure for the first quarter. During July it slightly fell, but it recovered in August. In September it

* Includes £ 200 in England.

rose to 13½*d.* and throughout October 13½*d.* was firmly established. In November and December it continued to rise, and the first drawings of the Secretary of State in the current year 1896 were over 14*d.* The rate remained about 14*d.* throughout January, and during February and March it has gradually strengthened at about 14½*d.*

31. The prospects indicated by these figures are decidedly encouraging; but as last year the Government of India made up their minds to avoid any speculations as to the future, so this year also they have determined in their estimates to take no account of the recent, and perhaps yet unexhausted, rise in the exchange. They consider it very important under present circumstances to be on the safe side, and have fixed the exchange to be taken in the Budget Estimates at a rate which would certainly have been deemed wise and prudent in the beginning of February, though to many persons it may appear in the light of more recent events to err on the safe side. The rate we have taken is 13½*d.*, being only slightly in advance of the realized rate of 1895-96. If we could calculate on a rate approaching the present current rate of 14½*d.* the time would have come for a revision of our general financial position; and we believe that no one will consider our position sufficiently assured for any such measures.

BUDGET ESTIMATES, 1896-97.

32. Taking this rate of Exchange, our Budget Estimates of Revenue and Expenditure for the coming year work out to a surplus of Rx. 463,100.

33. The English figures, both of Revenue and of Expenditure, differ very little from those of last year's Budget. The differences are noted in detail in Part II of the Statement, and need not be further examined here. In the Exchange upon the net English Expenditure, however, we gain a very great advantage, as will be obvious from the following statement:—

	Budget, 1895-96.	Budget, Better, 1896-97.	Better, 1896-97.
Net Expenditure in England	£ 15,739,300	15,735,300	4,300
Net Exchange on the same	Rx. 13,116,300	11,723,900	1,386,400

giving a total improvement of Rx. 1,390,700. Our further comparisons therefore are confined to the Indian figures of the Budget Estimates of the two years:—

INDIA ONLY.	Budget, 1895-96. Rx.	Budget, 1896-97. Rx.	1896-97. Better + Worse— Rx.
Revenue—			
Imperial share	72,430,000	72,787,100	+357,100
Provincial share	24,180,800	24,523,700	(a)
Total	96,610,800	97,310,800	+706,000
Expenditure—			
Imperial share	43,527,900	44,858,800	—1,330,900
Provincial share	24,804,100	25,416,100	(a)
Total	68,332,000	70,274,900	—1,942,900

(a) Through the operation of the provincial contracts, these Provincial differences are prevented from affecting the Imperial surplus.

34. The total improvement in the Budget as compared with last year, that is, the enhancement of the surplus from Rx. 46,200 to Rx. 463,100, is Rx. 416,900, and is the sum of the following improvements just stated:—

	Rx.
In English Expenditure and Exchange	1,390,700
In Revenue (Imperial share) in India	357,100
In Expenditure (Imperial share) in India	—1,330,900

But my explanations relating to Indian Revenue and Expenditure will be clearer if I disregard for the moment the operation of the Provincial Contracts, and explain the total excess of Revenue Rx. 706,000 and the total excess of Expenditure Rx. 1,942,900.

35. Under the principal heads of Revenue the chief increase that we count upon, as compared with the estimates of last March are, Stamps, Excise and Forest, Rx. 385,000. We also receive under Tributes from Native States an enhancement of Rx. 102,700, the term having now expired for which the Government of India agreed to remit Rx. 105,000 out of the full amount of tribute due from Mysore.

Against these increases we have provided for decreases, first, of Land Revenue, Rx. 276,300, due partly to bad seasons in Northern India, and partly to the fact that the estimates of 1895-96 provided for certain arrears due from the previous year; and secondly, of Customs Revenue, Rx. 332,800, being the excess of the loss caused by the recent reduction of Cotton Duties over the better receipts we expect under other heads. Under Salt, we practically repeat last year's figure.

36. We estimate for an increase of Post Office and of Telegraph Revenue; but under Railway Earnings the figures we take are somewhat less than what we expect to realize in 1895-96, though slightly better than the Budget Estimate of that year. The following figures may be compared with those stated in paragraph 28 above:—

	Budget Estimate 1896-97	Revenue side, Better + Worse—	Expenditure side Worse.
State Railways—			
Gross Earnings	18,322,100	+ 320,200	
Working Expenses	2,010,800		313,800
Net Earnings	9,311,300		
Guaranteed Railway—			
Net Earnings	3,233,000	—262,000	
Total	12,544,300	+ 58,200	313,800

The reduction in the estimate is greater than appears at first sight, inasmuch as we start, on April 1st, 1896, with 341 miles broad-gauge, and 385 miles metro-gauge, more of State Railways than were open on April 1st, 1895.

37. Under the head of Irrigation a large increase of revenue is expected, namely, Rx. 235,500 on Imperial account and Rx. 163,500 on Provincial account. The first mostly arises in the Punjab, and second in the North-Western Provinces, both being due to the increased demand for water in consequence of the present dry season.

38. I set forth now the sum of the various differences on the Revenue side of which I have given a detailed explanation.

		BUDGET, 1896-97, COMPARED WITH BUDGET, 1895-96.	
		Better. Rx.	Worse. Rx.
Stamps and other Progressive Revenues	.. ..	385,000	
Tributes	.. ..	102,700	
Land Revenue	.. ..		278,300
Customs	.. ..		332,800
Post Office and Telegraph	.. ..	154,200	
Railways (Revenue side only)	.. ..	58,200	[313,800] (u)
Irrigation	.. ..	399,000	
		<u>1,099,100</u>	<u>609,100</u>
Net	..	<u>490,000</u>	

(u) This item comes on the expenditure side, and therefore does not enter the present totals. The total for explanation was Rx. 706,000, so that Rx. 216,000 is explained by the numerous smaller differences which we have not taken into account.

39. Passing to the expenditure side where the excess in the present estimates is Rx. 1,942,900, and remembering that we are dealing only with the Indian figures, there is little difference in the totals of the direct demands on the revenues. We have provided a smaller amount than last year, but still what we believe to be sufficient, for the collection of the opium crop; and we have had to provide a little more than last year under Salt and Forest.

40. Under Post Office and Telegraphs we provide Rx. 56,600 more than last year, all of which comes back to us in increased revenue.

41. The estimates under Civil Departments, Imperial and Provincial, come to Rx. 14,483,300 against Rx. 11,359,300, the increase of Rx. 124,000 being entirely in the Provincial column; it is distributed in small amounts over nearly every head, and is due to the general expansion of business and of administration.

42. Almost the only increase under the Miscellaneous group is that of Rx. 35,300 under superannuations.

43. Next come two large increases, both of which have been already mentioned, viz., the restoration of the Famine Insurance Grant, which adds Rx. 543,500 to the estimate, and this year includes a provision of 7 lakhs for Famine Relief, the necessity for which may arise in the North-West Provinces; and the increase of Rx. 313,800 for the working expenses of State Railways.

44. Under Irrigation and Civil and Military Works the provision in the estimates is—

	Imperial. Rx.	Provincial. Rx.
Budget, 1895-96	3,274,200	5,411,500
Budget, 1896-97	3,448,800	5,716,500
Excess in 1896-97	174,600	305,000

giving a total excess of Rx. 479,600, mostly Provincial.

This is due in a general way to the fact that our financial position warrants our residing from the extreme limitation of the grants under these heads, which it has been necessary to enforce in the past two years. The grants under Imperial include an enhancement from 5 to 8 lakhs of the provision made for the restoration of irrigation canals in Upper Burma; and a grant of 6 lakhs for water-supply in Bangalore, which is a charge upon that part of our general revenue which comes to us in consequence of our arrangements with Mysore in respect of the revenue and expenditure of the civil and military station of Bangalore.

45. The grants made under the head of Army Services in India will be better understood if I classify them in this fashion:—

	Budget, 1895-96. Rx.	Budget, 1896-97. Rx.	Excess, 1896-97. Rx.
Chitral Expedition	150,000	20,000	—130,000
Special Mobilization Expenditure	....	491,900	+491,900
Other and ordinary services	16,920,500	16,965,200	+44,700
Total	<u>17,070,500</u>	<u>17,487,100</u>	<u>409,600</u>

The first of these items has been already explained. The second is a sum which has, with the approval of the Secretary of State, been included in the estimates for preparations for mobilization of the Field Army. The amount includes the provision of all the material and equipment necessary for the mobilization of the whole Field Army, an addition of about 2,900 mules and 2,350 camels to the present establishment, and a reserve of 1,000 artillery horses. The necessity for this provision has long been recognized, but since 1891, when a sum of 35 lakhs was provided for mobilization preparations, our financial condition has not allowed us to devote any money to this purpose. The provision made also includes the cost of gear and of establishments for the care of the additional animals for the current year.

Under the third head which shows an increase of Rx. 44,700, we have to bear in mind that the increase of pay to the Native Army, which came into effect for only eight months in 1896-96, itself requires an additional provision of Rx. 110,000, as it will operate for 12 months of 1896-97; and if this is left out of account the scale of expenditure for the year is Rx. 65,300 less than that of last year, although it includes the new charge of Rx. 231,700, for occupation of Chitral, mentioned in paragraph 11 above. But for the details of increases and decreases, I refer to Part II of the Statement.

46. I state now the sum of the excesses of expenditure which I have picked out for separate explanation :

	Rx.
Post Office and Telegraphs	56,600
Civil Departments	124,000
Miscellaneous	85,300
Famine Insurance	543,500
Railway Working Expenses	313,800
Irrigation and Public Works	479,600
Army Services	408,600
Total..	1,962,400

47. Some smaller differences, not mentioned in detail, reduce this total, as already stated, to Rx. 1,912,900.

CAPITAL EXPENDITURE.

48. The Capital Expenditure on Irrigation was taken at Rx. 700,000 in the Budget Estimates of 1896-96, and a little more will be spent. Rx. 750,000 has been provided in the estimates for 1896-97. The details of the grant are specified in one of the appendices to this Statement; about one-third of the whole amount is spent in the development of the Chenab Irrigation Canals, in connection with which the Government of the Punjab are carrying on a remarkably successful colonization scheme. In the remainder of my remarks I shall refer to Railways only.

49. The Budget Estimates provided for Rx. 3,700,000 only, but certain questions were then pending with reference to the Assam-Bengal Railway, and both for that Railway and for the East Indian Railway arrangements were made for increased expenditure and for raising money for it by sterling debentures in England. The expenditure, including English as well as Indian, which we anticipate during the year amounts to Rx. 5,378,300, and arrangements have been made for spending a still larger sum, Rx. 7,270,000, in 1896-97.

50. The principal items in this programme are as follow :—

	1895-96. Rx.	1896-97. Rx.
East Coast Railway, including Bezwada Extension ..	600,000	197,800
Mu Valley, including extension northward to the Ir- rawaddy	121,000	100,000
New Railway from Mandalay to the Salween river at Kundon	50,000	620,000
North-West Frontier lines, Mori-Attock and Muskaf- Bolan	468,000	485,000
Rai Bareilly to Benares	60,000	210,000
Kohri-Rohri Chord Line on the east side of the Indus river	675,700	511,000
Bezwada-Madras Railway	140,000	800,000
East Indian Railway, including a new branch Sard to Gya	555,000	850,000
Assam-Bengal Railway	1,433,300	1,756,000
Ranikam-Ujjain Branch	121,600	47,500
North-Western Railway	150,100	295,300
Eastern Bengal Railway, including doubling of the line Ranaghat to Parodha	141,600	407,500
Tirhoot Railway Extensions .. .. .	..	400,000
51. The totals which we have above stated will be thus provided :—	1395-96. Rx.	1896-97. Rx.
By grant under—		
34—Protective Railways	534,800	473,500
48—State Railways Construction	3,622,200	5,506,700
Out of sterling Debentures or Capital raised by—		
East Indian Railway Company	245,000	737,800
Assam-Bengal Railway Company	976,300	552,000
Total ..	5,378,300	7,270,000

52. Besides the Railways and Railway schemes included in the above figures, arrangements have been made during the year—

- (1) For the commencement of work on the following lines, of which the sterling part of the expenditure is to be provided by the Company in England, and the Indian portion of the expenditure by money advanced by Government in India :—
 - (a) Bengal-Nagpur Railway Company's connection with Calcutta. Total cost, Rx. 5,032,754.
 - (b) Indian-Midland Railway. Saugar-Katni connection. Total cost, Rx. 1,082,232.
- (2) For two branch lines to be constructed on behalf of two Branch Line Companies by existing Companies, viz., Ahmedabad-Parani by the Bombay, Baroda and Central India Railway Company and South Behar by the East Indian Railway Company.

In these last two cases the Government of India have not to find the money, but in the case of the Bengal-Nagpur and Indian-Midland Railway Companies' operations, it is estimated that we shall have to advance in India—

	1895-96.	1896-97.
	Rx.	Rx.
Bengal-Nagpur	73,600	750,000
Indian-Midland	30,000	400,000

53. A Company known as the Southern Punjab Railway Company has been formed during the year for constructing a line from Delhi westward to Samasata (400 miles); and arrangements are being made for some extensions of the Bengal and North-Western Railway, costing about Rx. 1,258,000. The transactions in connection with these do not pass on the Government Accounts.

54. The following is a statement of the mileage of railways at the several dates mentioned:—

	1st April 1895.	1st April 1896.	Further mileage under construction.
<i>Standard Gauge—</i>			
State Lines and Guaranteed Lines	10,155.5	10,504.5	1,406.9
Other Lines	720.2	942.5	596.4
<i>M-tre Gauge—</i>			
State Lines	6,548.8	6,927.3	1,331.9
Other Lines	1,164.4	1,224.4	489.2
<i>Special Gauge—</i>			
State Lines	36.8	36.8	..
Other Lines	239.5	239.1	29.7
Total ..	<u>18,863.2</u>	<u>19,873.3</u>	<u>3,853.4</u>

55. A good deal of attention has been given during the year to the question of Railway Finance, that is, of how best to raise the money required for the development and extension of open State Lines and for new construction. It is obvious that such a programme as I have been explaining goes far beyond the capacity, so far as we have as yet ascertained it, of the Indian investment market. The question is still under examination.

DEBT AND REMITTANCE.

56. Under the head of Debt the Secretary of State had no transactions in 1895-96, except the renewal of £ 2,000,000 of temporary loan as entered in his original Budget Estimates. In 1896-97 he proposes again to renew or replace this loan when it falls due on 11th May 1896. His proposals also include the issue of £ 2,400,000 India Stock in order to discharge £ 2,000,000 India Debentures falling due in August, and £ 313,700 South India Railway Debentures falling due in July.

57. His estimate of the amount of drawings required to meet his disbursements is £18,300,000 in 1895-96 and £16,500,000 in 1896-97, but the withholding of the allotment of last week will probably decrease the former of these figures, and the deficit will have to be made up by an equivalent increase in the latter.

58. The large balances which we have held in our Indian Treasuries since the failure of drawings in 1893 have now been spent, mainly on Railway Capital expenditure, but we had still in December, which is our month of lowest balances, about two crores in excess of the amount which we reckon as absolutely necessary to carry us over till the period when our revenue again begins to come in. With the large capital outlay before us in 1896-97 which I have been describing in the above paragraphs, we shall now have to resume our practice of borrowing, and we calculate that we shall have, in the course of the current year, to issue a loan of four crores of rupees.

59. These figures, both as to borrowing and as to drawing of Council Bills, are given with the usual reservation to the Secretary of State of full power to alter the figures as he may find occasion.

PROVINCIAL FINANCE.

60. The so-called contracts with the Provincial Governments come to an end with the year for which Budget Estimates are now being presented; and the Government of India will have to take up its quinquennial task of examining the operation of the current contracts with a view of deciding what modifications of them are called for in respect of the next five years' period.

61. In view of this approaching revision of contracts I have thought it advisable to draw up a statement which will show, as clearly as the nature of the problem will permit, the real financial relations between the Central Government and the several Provincial Governments. It is curious that nearly every Province in India assumes that it is the possessor of a large surplus of revenue, and that only the necessity of maintaining the expenditure of other and poorer Provinces, or something which is vaguely termed "Imperial necessities," prevents its enjoying the full benefit of its own revenues. The figures I present will, I hope, serve to dissipate this notion, by showing what amount of revenue each Province provides after meeting its purely local needs in the way of Civil Administration and what becomes of these surpluses of revenue, when they are contributed to the common account and used by the Central Government in meeting expenditure incurred upon the common account.

62. Part of the revenue, indeed, it is not possible to distribute among Provinces; Customs, Salt and Opium, for example, cannot be put down as revenues of the Provinces in which they happen to be received; and Railway revenues it is also impossible to distribute provincially. These revenues, together with the surpluses of the revenues remaining to each Province after paying the charges connected with Civil Administration, are the funds that are received by the Central Government for expenditure on the combined account. They are used in meeting the charges in respect of Public Debt, the cost of the Army, and the expenses of the Central Administration. The question whether each Province is, or is not, a paying Province is the question whether these several contributions of surplus revenue represent a sufficient or an insufficient share of the burden of the expenditure shown as that of the general account. I do not

deny that on this point there may be room for difference of opinion, but I trust these figures will show that there is at least no foundation for the theory, to which expression has certainly been given in more than one place, that the so-called provincial surpluses of revenue are absorbed by the Imperial Government for expenditure on objects that are foreign to the Provinces in which they arise.

63. I have to add that the figures reproduced in this Statement are not built upon any theory of distribution but are taken directly from Accounts Nos. 2 and 3 of the General Statements in the Finance and Revenue Accounts. The process of compilation is shown in Annexures A and B, and each figure in these annexures may be traced into its details by means of the Finance and Revenue Accounts.

TRANSACTIONS OF THE IMPERIAL GOVERNMENT.			TRANSACTIONS OF THE IMPERIAL GOVERNMENT.		
NET REVENUES, 1894-95.			NET EXPENDITURE, 1894-95.		
	Rx.	Rx.		Rx.	Rx.
Unexpended Revenues of the several Provinces (see Annexure B)—			<i>Expenditure in India—</i>		
Central Provinces ..	451,762		Central Administration in India, including (1) Government of India; (2) Baluchistan, Ajmer, Andlamans, Coorg, and other minor provinces; (3) Political relations with Native States; (4) Royal Indian Marine (see Annexure B) ..	1,301,809	
Burma	1,392,081		Army Expenditure (net) (see Annexure A)	16,331,074	
Assam	387,593		Interest, including that payable in respect of Railways and Irrigation (Nos. 5, 10 and 11 of Annexure A)	4,221,706	
Bengal	4,478,300		Famine Insurance ..	609,918	
North-Western Provinces ..	5,554,171				22,164,507
Punjab	1,813,823		<i>Expenditure in England—</i>		
Madras	4,922,655		(For details see Accounts 2 and 3, Finance and Revenue Accounts)—		
Bombay	2,712,287	21,712,612	Army Expenditure (net), including Military Works and Special Defences ..	4,323,719	
			Interest, including that payable in respect of Railways (net)	28,347,232	
Revenues not distributable by Provinces (net) (see Annexure A)—			Superannuations and absentee allowances (net)	1,604,800	
Opium	5,710,250		Other items (of which the largest are the cost of India Office and Marine charges). ..	21,184,231	
Salt	8,131,094				£ 15,503,952
Customs	2,709,359		Exchange on the same ..	12,899,068	28,403,050
Post Office, Telegraph and Mint ..	526,296				
Miscellaneous (Nos. 4, 7, and 8)	548,442	17,625,441	Net charged to General Revenues	50,887,557	
			Imperial surplus ..	693,110	
Net Earnings of Rys. in India (see Annexure A)		11,661,724	Deduct—Provincial Deficit	560,860	132,250
					50,999,807
Total General Revenues ..	50,999,807		Grand Total ..		

64. The figures show that the Central Government after all has a very much larger burden of expenditure than all the Provinces put together, and that it cannot consent to be regarded as merely an extraneous claimant for such revenues as each Province may find available after the demands of its Civil Administration are satisfied. On the contrary it must assert the theory that the first claim on the revenues of the Provinces is the claim of the expenditure which the Central Government has retained in its own charge. I am afraid that there is, in non-official circles at least, a disposition to regard the Provincial Governments rather as surrendering portion of their revenues for "Imperial" purposes, than as receiving an assigned portion of them from the Imperial Government for "Provincial" uses; and the statement of figures which I have drawn up may serve as a useful preliminary to the discussion of the assignments we may find ourselves able to make in the new Provincial contracts.

CONCLUSION.

65. Last year, in presenting the Financial Statement, my final estimate of the position was that though we were as yet far from a complete restoration of our fortunes, we might claim to have made a fair amount of progress towards their restoration. Our prospects are now very much more hopeful. Our revenues are advancing, our expenditure is well in hand; but above all, the rate of exchange shows a tendency to establish itself at a figure, which, if maintained, will remove our most serious anxieties. I refrain from any prophecies as to the future; but it is pleasant to know that the direction in which our financial position is changing, which always contains many elements over which we have practically no control, will have to suffer a considerable reverse before we are again in the difficulties which we had to face two years ago.

ANNEXURE A, REFERRED TO IN PARA. 63.

Undistributable Portion of Accounts Nos. 2 and 3, Finance and Revenue Accounts.

	Revenue.	Expenditure.	No.	Net Revenue.	Net Expenditure
Principal Heads of Revenue—	Rx.	Rx.		Rx.	Rx.
Opium	7,328,757	1,613,507 (b)	1	5,710,250	....
Salt	8,665,749	531,055 (b)	2	8,131,094	....
Customs	2,948,417 (a)	239,058 (b)	3	2,709,359	....
Tributes	780,070	860 (c)	4	779,190	....
Interest	808,121	338,532	5	469,589	....
Post Office, Telegraph and Mint	2,637,493	2,111,187	6	526,306	....
Miscellaneous—					
Territorial and Political					
Pensions .. .. .	....	458,423	7	....	458,423
Exchange	227,075	....	8	227,075	....
Famine Insurance .. .. .	....	609,918	9	....	609,918
Railways—					
Interest	41,891	3,538,574	10	....	3,496,880
Other items	21,202,045	9,540,331	11	11,661,724	....
Irrigation—Interest on Debt..	....	1,194,115	12	....	1,194,115
Buildings and Roads—Military					
Works	59,654	962,203	12	....	16,331,074
Army	884,787	16,245,960			
Special Defence .. .. .	....	67,322			
Total	45,579,132	37,454,965		30,214,877	22,090,410

(a) Viz., 3,854,955—Less Export duty 906,538 shown in distributed portion of the Account.

(b) Includes Rx. 2, Rx. 36,839 and Rx. 64,573 respectively on account of Opium, Salt and Customs refunds.

(c) Represents refunds of revenue.

ANNEXURE B, REFERRED TO IN PARA. 63.

Distributable Portion of Accounts Nos. 2 and 3, Finance and Revenue Accounts.

	India.	Central Provinces.	Burma.	A-sam.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Bombay.
REVENUE.									
Principal Heads of Revenue—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	143,356	658,389	2,456,705	602,190	3,890,912	3,755,163	2,379,963	5,052,681	4,468,881
Stamps	50,101	170,888	169,441	81,522	1,670,265	707,726	400,975	787,821	580,958
Excise	103,076	277,568	373,506	269,025	1,256,235	574,654	205,068	1,367,157	1,100,897
Customs (Export Duty) .. .. .	....	....	507,164	....	203,811	....	....	57,417	48,346
Other Heads	198,775	257,698	741,624	140,888	1,588,127	1,390,090	701,325	1,277,387	1,128,128
Total Principal Heads..	501,308	1,364,543	4,338,350	1,094,635	8,579,178	8,427,538	3,687,321	8,541,963	7,332,205
Receipts by Civil Department.	75,078	67,794	133,342	45,773	467,798	210,088	163,440	237,055	224,466
Miscellaneous	143,076	18,080	58,023	12,712	173,000	140,118	47,399	113,738	106,179
Irrigation	2,609	....	18,118	....	241,548	701,848	623,739	588,972	160,623
Buildings and Roads, Civil Works	7,564	13,755	28,707	18,565	91,946	87,923	67,850	115,011	155,076
Total Revenue	730,725	1,664,172	4,576,638	1,171,665	9,534,370	9,567,512	4,589,808	9,596,739	7,977,549
EXPENDITURE.									
Direct Demands on the Revenues (excluding Opium, Salt and Customs)	312,903	301,692	691,030	145,890	650,189	952,304	510,822	1,434,032	2,044,211
Salaries and Expenses of Civil Departments	1,647,870	471,431	1,610,627	398,726	2,678,155	1,947,474	1,387,742	1,809,063	1,976,393
Miscellaneous Civil Charges	—50,880	47,021	110,818	28,914	521,864	285,449	157,973	316,917	332,621
Construction of Railway (charged against Revenue in addition to that under Famine Insurance) .. .. .	....	....	....	1,070	....	....	....	12,068	5,871
Irrigation	14,801	....	123,227	....	284,363	273,349	329,979	445,691	284,110
Buildings and Roads, Civil Works	113,771	191,366	646,555	279,622	741,499	554,265	389,569	655,713	622,056
Total Expenditure	2,038,534	1,012,410	3,181,757	784,192	5,076,070	4,013,341	2,775,986	4,674,084	5,265,262
Net Revenue	—1,301,809	451,762	1,394,881	387,563	4,478,800	5,554,171	1,813,822	4,922,655	2,712,287

PART II.—DETAILS OF THE ACCOUNTS AND ESTIMATES.

SECTION I.—THE ACCOUNTS OF 1894-95.

66. The Revised Estimates of 1894-95 showed a surplus of Rx. 990,500: the Accounts of the year show a surplus of Rx. 693,110. The diminution is the result of the decision, taken since the Revised Estimates were framed, to restore the Famine Grant to the extent of Rx. 1,000,000 as explained in paragraph 7.

Explanations of the variations under the several heads of the Account figures from those of the Budget and Revised Estimates will be found in the Appropriation Report published in the *Gazette of India* of the 14th instant. The following is a general comparison of the Revised Estimates with the Accounts of the year:—

		Revised Estimate,	Accounts.	Accounts, better,	Accounts, worse,
REVENUE.					
India	Rx.	94,783,800	94,814,831	31,031	....
England	£	202,000	203,385	1,385	....
Exchange	Rx.	168,800	169,218	913	....
Total	Rx.	95,154,600	95,187,429	32,329	....
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	65,867,600	66,279,531	....	421,931
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—654,200	—500,860	....	93,340
Net	Rx.	65,203,400	65,718,671	....	515,271
England	£	15,706,500	15,707,367	86,133	....
Exchange	Rx.	13,163,700	13,008,251	95,419	....
Total	Rx.	94,163,600	94,494,319	....	330,719
Surplus	Rx.	990,500	693,110	....	297,390

67. The partial restoration of the Famine Grant increased the Expenditure in India by Rx. 558,937, the amount charged to that grant for the construction of Protective Railways.

68. Apart from that special transaction the Expenditure in India fell short of the amount taken in the Revised Estimate by Rx. 184,936, while the Revenue in India exceeded the amount taken in the Revised Estimate by Rx. 31,031, giving a total improvement of Rx. 165,967. The division between Imperial and Provincial of the increase in Revenue and the saving in Expenditure was—

	Imperial.	Provincial and Local.
	Rx.	Rx.
Increase in Revenue	2,912	3,119
Saving in Expenditure	44,715	90,221

the improvement in the Imperial Section being thus Rx. 72,627 and in the Provincial and Local Section Rx. 93,340. Adding to the Imperial improvement, the increase in the Revenue in England, including Exchange, of Rx. 2,398, and the saving in the Expenditure in England, including Exchange, of Rx. 184,552, we arrive at Rx. 259,477 as the total improvement in the Accounts as compared with the Revised Estimate.

69. The collections of Revenue in India fell short of the Revised Estimate, under Land Revenue (including Land Revenue due to Irrigation), by Rx. 203,689, and Telegraph by Rx. 29,959. Under almost all other heads the collections exceeded the Revised Estimate, the more important increases being Customs Rx. 51,955, Railways Rx. 31,839, Salt Rx. 20,049 and Army Rx. 12,357.

70. The Army Expenditure in India exceeded the Revised Estimate by Rx. 127,360. Under almost all other heads the Expenditure was less than the Revised Estimate, the more important decreases being under Political, Rx. 68,821, owing to the Amir of Afghanistan not having drawn his subsidy on due date, Land Revenue, chiefly Provincial and Local, Rx. 58,002, Assignments and Compensations Rx. 42,950, and Railways Rx. 23,265.

71. The Expenditure in England under Army fell short of the Revised Estimate by £87,157: the other variations in sterling Expenditure and Revenue are unimportant.

72. The restoration of the Famine Grant transforms the improvement of Rx. 259,477 into a deterioration of Rx. 297,390, and reduces the surplus of Rx. 1,249,977, which would have been secured had the Famine Grant not been restored, to the actual surplus of Rx. 693,110.

73. The Expenditure not charged to Revenue amounted to Rs. 4,446,231 which is less by Rs. 753,769 than the amount, Rs. 5,200,000, entered in the Revised Estimate. The transfer of Rs. 556,867 to the Famine Grant, above mentioned, accounts for the larger part of the difference; the remainder is due to the expenditure of the Secretary of State on the purchase of Stores in the last month of the year being less than he anticipated.

SECTION II.—THE REVISED ESTIMATES OF 1895-96.

74. The following is a general comparison of the Budget Estimates with the Revised Estimates of 1895-96:—

	Budget.	Revised.	Revised, better.	Revised, worse.
REVENUE.				
India Rx.	26,610,800	27,509,000	898,200	....
England £	171,000	210,300	39,300	....
Exchange.. .. . Rx.	142,500	153,600	11,100	....
Total .. Rx.	26,924,300	27,877,900	953,600	....
EXPENDITURE.				
India—				
Imperial, Provincial, and Local. Rx.	68,332,000	69,003,800	....	671,800
Adjustment of Provincial and Local Surplus or Deficit .. Rx.	—623,300	+383,000	....	1,006,300
Net .. Rx.	67,708,700	69,386,800	....	1,678,200
England £	15,910,600	15,701,000	209,600	....
Exchange.. .. . Rx.	13,258,360	11,832,600	1,425,760	....
Total .. Rx.	96,877,660	96,920,400	....	42,800
Surplus .. Rx.	48,200	951,400	905,200	....

75. The outstanding causes of difference between the Budget and Revised Estimates of the year are, first, the cost of the Chitral Expedition; second, the rise in the rate of exchange from 13'99d. to 13'68d. the rupee; third, the partial restoration of the Famine Grant; and fourth, the refund to the Provincial Government of the contributions of Rs. 405,000 levied from them in 1894-95.

76. There has been an increase of Revenue in India of the satisfactory amount of Rs. 898,200, Rs. 644,700 of it being Provincial and Local, and the remainder Imperial. (The reason why so large a proportion of the increase of Revenue appears in the Provincial Section is explained below in paragraph 79.) The Imperial Expenditure in India has exceeded the Budget Estimate by Rs. 1,033,500: the Provincial and Local Expenditure, on the other hand, is less by Rs. 361,600. The improvement in Provincial and Local Revenue and the saving in that Expenditure together make up the difference of Rs. 1,009,300 in the "Adjustment of Provincial and Local Surplus and Deficits" shown in the table in paragraph 74. The Revenue in England has been slightly greater and the Expenditure in England slightly less than the Budget Estimate, but the important feature in connection with the sterling figures is the large saving in expenditure, secured by the rise in the rate of exchange.

77. The only decreases in Revenue in India are, insignificant diminutions in the Police Departmental Receipts and Minor Irrigation Receipts, a small diminution in the amount due from the Mysore Durbar on account of the interest charge on the Mysore Railway, which rises or falls with the net result of the working of the Railway, and the following more important decreases:—

	Imperial.	Provincial and Local.	Total.
	Rx.	Rx.	Rx.
Guaranteed Railways, net receipts	225,000	..	225,000
Land Revenue	345,900	—368,800	177,100
Ditto due to Irrigation	73,600	..	73,600
Major Irrigation Works, direct receipts	—21,500	106,600	85,100
Mint	27,300	..	27,300

78. The falling off in the Receipts of Guaranteed Railways occurs in the Great Indian Peninsula Railway. The other two Guaranteed Railways, the Madras and the Bombay, Baroda and Central India, have both done better than there was reason to hope when the Budget Estimate was framed and than in the previous year, the goods traffic in particular having developed well. The receipts of the Great Indian Peninsula Railway were unprecedentedly low in 1894-95, and the Budget Estimate assumed that there would be a recovery this year of

about Rs. 485,000. This has not occurred, and though the net receipts will exceed those of last year, they will be less than the Budget Estimate by Rs. 400,000. The reasons assigned are a failure of the crops of wheat, seeds and cotton, and the breaks which excessive rain caused in the south-eastern branch of the line in September last.

79. The division of the Land Revenue receipts between Imperial and Provincial is affected by the refund to the Provincial Governments of the contributions; the refund is effected by transferring Rs. 405,000 from the Imperial to the Provincial share of Land Revenue. The decrease under the head occurs in the North-Western Provinces and Oudh, Rs. 135,200, due to the failure of the cold weather rains this year which is expected to necessitate remissions and suspensions in this month: in the Central Provinces Rs. 90,700—arrears of 1894-95 caused by the bad seasons were expected to be collected this year, but the amounts have been remitted and there have been further suspensions of revenue; and in the Punjab Rs. 53,000, due, as in the case of the North-Western Provinces, to the failure of the winter rains this year. In Bombay the collections are expected to exceed the Budget Estimate by Rs. 39,100 in consequence of the collection this year of arrears which remained uncollected in March last: the Budget Estimate provided for the collection of some arrears, but more arrears remained from 1894-95—see para. 69 above—and they have been collected: the collections are expected to exceed the Budget Estimate also in Burma by Rs. 48,200 and in Madras by Rs. 86,700.

80. The decrease in Land Revenue due to Irrigation occurs in Madras and Bombay: there were extensive relinquishments of water in the Godavari and Kistna deltas, and certain villages in the former were exempted from the enhanced water rate: the rabi season was unfavourable to irrigation from the Desert and Eastern Nara Canals in Sind.

81. As explained in paragraph 130 of the Financial Statement for 1895-96, the heavy rainfall of the cold weather of 1894-95 in the North-Western Provinces having reduced the need of irrigation, the Budget Estimate anticipated a diminution of Rs. 87,900 in the Irrigation Receipts in that Province. That diminution, though larger than any previous experience justified, has proved to be insufficient, and a further decrease of Rs. 103,600 has occurred. The Irrigation Revenue in the North-Western Provinces and Oudh is mainly Provincial, and this very serious reduction has subjected the North-Western Provinces and Oudh Provincial finances to a serious strain, the stress of which is increased by the failure of the cold weather rains this year and the consequent prospect of scarcity—see paragraph 13. The loss of Revenue in the North-Western Provinces is counterbalanced to some extent by an increase in the Punjab.

82. The reduction in the Mint Receipts occurs mainly in the gain on copper coinage. That gain varies with the amount of copper coin passed into circulation, which fluctuates from year to year; the tendency in recent years has been downwards, the issue of the past having fully met the demand, and this year the amount is less than for many years back.

83. The following are the important increases in Revenue in India:—

	Imperial.	Provincial and Local.	Total.
	Rx.	Rx.	Rx.
Opium	196,500	..	196,500
Salt	97,400	3,300	100,700
Stamps	17,800	62,200	80,000
Excise	140,500	42,900	183,400
Customs	71,500	4,000	75,500
Telegraph	50,300	..	50,300
XXIV Exchange	98,000	..	98,000
State Railways, gross receipts	297,500	75,700	373,200
Army	51,900	..	51,900

84. In the Budget Estimate Rs. 1,300 a chest was taken as the average price of Bengal Opium, and the sales in January, February and March were assumed at the same monthly quantity as that fixed for the calendar year 1895, namely, 3,105 chests a month: the average price realised has been Rs. 1,390 a chest, and the sales of the last three months of the year were fixed in June last at 3,250 chests a month: these two causes, the former being much the more important, have resulted in an increase in the receipts from the sale of Bengal Opium of Rs. 396,600. On the other hand, the exports of Malwa Opium have seriously declined, causing a reduction in the Bombay receipts of Rs. 201,100.

85. The quantity of salt passed into consumption does not differ much from the quantity on which the Budget Estimate was based: on the whole, the quantity issued will be rather less than anticipated, the falling off occurring in the issues of the Northern India Salt Department. But the receipts in Madras are expected to exceed the Estimate by Rs. 141,300 in consequence of the high price of Government paper having induced the dealers to pay the duty in cash to a greater extent than usual instead of availing themselves of the option of taking credit for six months on lodging Government paper as security. The increase is accordingly not a real increase of revenue, but only a partial anticipation of next year's receipts.

86. The Revenue from Stamps and Excise has increased as usual, the increases being distributed over most Provinces, the important exceptions being the Excise Revenues of the Central Provinces and of the North-Western Provinces and Oudh which have decreased by Rs. 24,900 and Rs. 23,000, caused in both cases by the bad seasons which have fallen to the lot of those two Provinces.

87. In the table in paragraph 144 below will be found a comparison of the Budget and Revised Estimates of Customs Duties from the several classes of articles subject to duty.

The Import Duty on Cotton Goods is expected to be less than estimated last March by Rs. 271,500. To a small extent this is due to the reduction in the rate of duty from 5 to 3½ per

cent. from the beginning of February by Act No. III of 1896; but the main reason is the decline in the import of cotton goods. The causes of the decline are disputed: the Lancashire manufacturers attribute the decline to the imposition of the duties; but I accept rather the explanation given in India, which is, that the large imports of previous years had overstocked the markets.

The Excise Duty on Cotton Goods will produce Rx. 8,500 less than the amount taken in the Budget Estimate. But for the change in the law during the two last months of the year made by Act No. II of 1896 the Estimate would have been realised. Manufactured cotton goods were rendered subject to Excise Duty by that Act, while yarns were exempted. To prevent the inconvenience which would have been caused by compelling the mill-owners to remove the stocks of goods ready for issue from the premises before they became liable to the new duty, it was provided that duty should not be levied on any stocks ready for issue before the new Act became law, subject to certain precautionary conditions; the issues from the mills in February and March will be from those stocks, and it is not expected that much excise duty on cotton goods as distinct from yarns will be realized in these two months.

The duty on rice, the duty on liquors, the duty on oils, the duty on silver and the general import duties will all produce considerably more than the Budget Estimate.

88. The Telegraph Revenue has increased at a more rapid rate than the normal, the chief cause being the larger number of State telegrams sent in connection with the field operations in Chitral.

89. The difficulties in estimating the fluctuating receipts under the head XXIV—Exchange have been explained in previous Financial Statements.

90. The State Railways as a whole show satisfactory progress. The only important decreases in receipts occur on the Rajputana-Malwa State Railway and the Indian Midland Railway. The receipts of the former Railway rose to a very high figure in 1894-95, and it was expected that that would be maintained and slightly increased this year. The result, however, has been different: the earnings this year have gone to about the level of 1893-94, and will be Rx. 240,000 lower than the Estimate: the falling off has occurred in the receipts from general merchandise traffic, notably oilseeds, sugar and wheat: the crops failed in the Rewari district. The receipts of the Indian Midland Railway are expected to fall short of the Budget Estimate by Rx. 80,000: this is ascribed to bad seasons in the district served by the Railway. Improvements on other Railways more than counterbalance these reductions, the largest being the East Indian Railway, Rx. 250,000 ascribed to a general development of traffic: the North-Western Railway, Rx. 270,000, due to a large export traffic to Karachi and the movement of troops and stores in connection with the Chitral Expedition; and the Eastern Bengal Railway, Rx. 90,000, caused by the conveyance of a specially large jute crop. It may be mentioned here that an unusually large proportion of the increase in the Receipts of State Railways is counterbalanced by an increase of Rx. 336,700 in their Working Expenses.

91. The increase in the Army Receipts is caused by larger sales and issues of ordnance stores and arms, by recoveries of the value of stores and rations issued to troops on field service, and by an increase in the contributions for the Indian Military Service Family Pensions; the sales of Commissariat Stores, on the other hand, were less than the Estimate.

92. The main item of the increase of Revenue in England is £28,600 under Army: of that £18,200 occurs in the value of articles in the possession of Regiments returning from India and £3,900 under the head of the Indian Troop Service. In consequence of the rise in the rate of exchange, the increase in the Exchange on Sterling Revenue is not proportionate to the increase in that Revenue.

93. As mentioned above in paragraph 75, the two chief causes of the increase of Expenditure in India above the Budget Estimate are the Chitral Relief Expedition and the restoration of the Famine Grant. The latter costs Rx. 534,800. The payments on account of the former in the current year are expected to be Rx. 1,617,800, being Rx. 1,497,500 in excess of the Budget provision of Rx. 153,000 for the preparations which, immediately after the Financial Statement was issued, had to be merged in the cost of the expedition: arrears of Rx. 20,000 are also expected to remain over for payment next year.

94. The following is a statement of the important increases of Expenditure in India:—

	Imperial.	Provincial.	Total.
	Rx.	Rx.	Rx.
13.—Interest	123,100	—4,100	125,000
Construction of Protective Railways	534,800	..	534,800
State Railways, working expenses ..	316,200	20,500	336,700
Army	1,137,700	..	1,137,700

95. The increase in the interest payments is caused by the payment of arrears of interest on notes of the 4 per cent. loans, chiefly those of an endowment by the late King of Oudh (referred to in paragraph 221 of last year's Statement), admitted to conversion for special reasons after the dates fixed in the notifications allowing conversion, and on notes presented for discharge.

96. The amount entered opposite Construction of Protective Railways is the amount required to bring the Famine Grant up to the total of Rx. 1,000,000.

97. Part of the increase in the Working Expenses of State Railways is covered and caused by increase in the Traffic Receipts. The increases not so caused occur on the Rajputana-Malwa Railway, caused by a rise in the price of fuel; the Bengal and North-Western Railway, caused by the rise in the price of fuel, by the renewals of portions of the line being greater than expected, and by increased payments due under the supplemental contract; and on the Oudh and Rohilkhand Railway, caused by the estimate not having made sufficient provision for the renewals of rails and girders.

98. Under Army, the Chitral Relief Expedition is expected to cost, as mentioned in paragraph 93 above, Rx. 1,497,500 more than the provision in the Budget Estimate; the military portion of the cost of the occupation of Chitral and its communications after the withdrawal of the Relief Force amounts this year to Rx. 102,200; the Tochi Garrison and the Perso-Baluch and Afghan-Baluch Boundary and the Sikkim Frontier escorts and the Chin Hills operations, for which no provision was made, will cost Rx. 63,600; the expenditure on the Wano Garrison, the Gligit Agency, and the Mekong escort will cost Rx. 53,700 more than the Budget provision: the European Army this year has been generally slightly above the authorised strength instead of rather below, and this has caused an increase over the Budget Estimate of about Rx. 80,000; and the purchase of additional mules required for mobilization purposes, and their up-keep will cost this year about Rx. 5,000.

The items of increase over the Budget Estimate above enumerated amount to Rx. 1,808,000. This excess has been considerably reduced, to Rx. 1,137,700, by savings in other parts of the Army Expenditure. The more important of these savings are—

	Rx.
In the cost of the Waziristan Field Force and other frontier operations and escorts.. ..	58,000
" Exchange Compensation	53,700
" charges for food and fodder owing to low prices	170,000
" charges for conveyance of troops and stores	71,000
" the maintenance of transport animals in Burma which were below strength	24,200
" transport charges in Bengal, the Punjab, and Bombay ..	15,000
" miscellaneous Commissariat charges	36,000
" clothing charges, owing partly to a change of system, partly to the transfer of some charges to England, and partly to the failure of the contractors to supply a large number of boots within the year	77,200
" Barrack establishments and supplies	16,700
" Ordnance establishments and supplies	75,000
" compensation for dearth of provision to Madras pen-sioners owing to the fall in prices.. ..	10,700

The total of these amounts to Rx. 608,400, reducing the excess of Rx. 1,508,000 to Rx. 1,103,600, and there have been other smaller savings.

99. The increases in expenditure discussed in paragraph 93 and the paragraphs which follow it are counterbalanced to a considerable extent by savings under other heads. The more important of these are—

HEAD.	Imperial	Provincial and Local.	Total
	Rx.	Rx.	Rx.
Land Revenue	25,600	75,800	101,400
Opium	678,600	..	678,600
Forest	38,700	18,600	55,300
Police	25,400	62,600	88,000
Guaranteed Railways, Surplus Profits, Land and Supervision	85,700	..	85,700

100. Most of the Imperial savings under Land Revenue occur in Survey and Settlement operations in Upper Burma and Bengal. The Provincial and Local Savings occur in all the Provinces except the Punjab and the Central Provinces; Survey and Settlement operations as well as most of the other heads contribute to the decreases, which may be generally ascribed to the Budget Grants being fixed, as usual in the case of Provincial heads of Expenditure, on rather too liberal a scale.

101. The Estimate for Opium Expenditure was, as is customary, fixed on the assumption that the crop would be a normal average producing about 100,000 maunds, and a provision of Rx. 100,000 was also made for the purchase of Malwa Opium. The crop was again a very short one, and the payments were accordingly much less than the estimate. As has frequently been remarked in the annual Financial Statements, this saving is one which the Government of India would prefer not to have, as it imperils the Revenue in succeeding years and the future loss may exceed the present gain.

102. The savings under Forest and Police occur in all the Provinces (except Bengal under Forests, where the expenditure will exceed the estimate for the special reason mentioned in paragraph 146 below); and may be ascribed to the same cause as above assigned for the decrease under Provincial Land Revenue Expenditure.

103. The payments of Surplus Profits to Guaranteed Railway Companies have been less than the estimate in consequence of the large reduction in the earnings of the Great Indian Peninsula Railway: the profits payable to that Company in 1895-96 are less than the estimate by Rx. 158,200. The increased traffic on the Bombay, Baroda and Central India and the Madras Railways, on the other hand, has increased the payments to the former Company by Rx. 68,100, and has necessitated a payment to the latter Company of Rx. 6,300: the Madras Railway has never before earned surplus profits.

104. One cause of saving which affects almost all the Expenditure heads of the estimates is the rise in the rate of exchange above that assumed for the calculation of the cost of Exchange Compensation Allowances. The average rate taken for this purpose in the Budget Estimate was 13d. the rupee: the four quarterly rates with reference to which the Exchange Compensation Allowances have been paid are 12 $\frac{1}{2}$ d., 13 $\frac{1}{2}$ d., 13 $\frac{1}{2}$ d., and 13 $\frac{1}{2}$ d., yielding an average for the

whole year just over 1896. The following table shows the amount under each head of Expenditure in the Budget and Revised Estimates:—

	BUDGET ESTIMATE, 1895-96.			REVISED ESTIMATE, 1895-96.		
	Imperial	Provincial	Total.	Imperial	Provincial	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
3. Land Revenue	7,600	86,100	93,700	7,900	78,300	86,200
4. Opium	5,300	..	5,300	5,200	..	5,200
5. Salt	5,700	600	6,300	6,200	600	6,800
6. Stamps	100	300	400	100	300	400
7. Excise	1,300	300	1,600	1,100	300	1,400
9. Customs	2,300	2,900	5,200	2,000	4,100	6,100
10. Assessed Taxes .. ..	..	100	100	100	100	200
11. Forest	15,900	11,000	26,900	15,200	10,500	25,700
12. Registration .. ..	..	100	100	..	100	100
15. Post Office	5,000	..	5,000	4,000	..	4,000
16. Telegraph	18,000	..	18,000	14,700	..	14,700
17. Mint	2,800	..	2,800	2,600	..	2,600
18. General Administration ..	29,100	51,000	80,100	28,600	50,300	78,900
19. A. Law and Justice— Courts of Law	5,900	142,500	148,400	6,000	128,500	134,500
19. B. Law and Justice—Jails ..	2,900	9,600	12,500	2,600	8,600	11,200
20. Police	10,600	61,300	71,800	9,400	51,100	60,500
21. Marine	12,800	3,700	16,600	9,600	8,100	12,700
22. Education	700	22,600	23,300	400	18,400	18,800
23. Ecclesiastical	23,100	..	23,100	20,900	..	20,900
24. Medical	2,400	49,800	51,700	2,000	42,900	44,900
25. Political	31,200	6,800	37,800	27,200	5,900	33,100
26. Scientific & other Minor Departments	19,600	3,200	22,800	15,400	3,200	18,600
30. Stationery and Printing ..	800	1,400	1,700	500	1,300	1,800
32. Miscellaneous .. ..	..	100	100	..	100	100
35. Construction of Protective Irrigation Works	300	..	300	..	..	..
38. State Railways—Working Expenses	85,200	2,600	87,800	89,300	2,300	91,600
39. Guaranteed Companies— Land and Supervision ..	6,300	..	6,300	7,200	..	7,200
41. Miscellaneous Railway Expenditure	4,200	..	4,200	3,100	..	3,100
42. Major Works—Working Expenses	6,100	8,600	14,700	6,500	5,900	12,400
43. Minor Works and Naviga- tion	6,100	600	6,700	4,600	400	5,000
44. Military Works	22,700	..	22,700	22,600	..	22,600
45. Civil Works	4,800	42,400	47,200	4,400	35,200	39,600
46. Army—Effective	610,000	..	610,000	556,300	..	556,300
47. Special Defence Works ..	1,400	..	1,400	..	..	..
Total	949,700	506,800	1,456,500	873,700	451,500	1,325,200

The distribution of the Provincial totals of Rx. 506,800 and Rx. 451,500 among the several Provinces is as follows:—

	1895-96.	
	Budget. Rx.	Revised. Rx.
Central Provinces	27,500	24,600
Burma (Lower)	37,400	35,400
Assam	16,900	15,100
Bengal	109,300	92,200
North-Western Provinces and Oudh ..	93,200	83,200
Punjab	58,600	54,100
Madras	85,900	74,400
Bombay	78,000	72,500
Total	506,800	451,500

105. The Sterling Expenditure is expected to be less than the Budget Estimate by £209,600. The interest charges are less by £35,400, of which £28,400 represents the reduction in the rate of interest on India Bills and £10,000 the provision for interest on temporary loans from the Bank of England which have not been required. The demands for stores having been less than indicated in the estimates of requirements, the payments for stores are less than the estimate by a net amount of about £168,500. The payments to the War Office in respect of Effective and Non-Effective Army Charges on account of 1894-95 turned out to be less than expected last March by £39,500.

On the other hand, the contribution towards the expenses of Her Majesty's Ships in Indian waters has been increased by £34,900; the payments of pensions and leave allowances in England have increased by £18,800, and there have been other smaller increases.

106. The net charge for Exchange on sterling Expenditure is less than in the Budget Estimate by Rx. 1,43,300. The net Sterling Expenditure is less by £248,900, and the Exchange on this difference at 13'09d. the rupee, the rate of the Budget Estimate, is Rx. 207,400, which is the saving in Exchange due to the decrease in the sterling payments. The direct saving from the rise in the rate of exchange from 13'09d. to 13'66d. the rupee is therefore Rx. 1,228,900.

SECTION III.—BUDGET ESTIMATE OF 1896-97.

107. The following is a general comparison of the Budget Estimates of 1896-97 with those of 1895-96 :—

		1895-96.	1896-97.	1896-97, better.	1896-97, worse.
REVENUE.					
India	Rx.	96,610,800	97,316,800	706,000	....
England	£	171,000	174,100	3,100	....
Exchange	Rx.	142,500	123,800	....	12,700
TOTAL .. Rx		96,924,300	97,620,700	696,400	....
EXPENDITURE.					
India—					
Imperial, Provincial, and Local .. Rx.		68,332,000	70,274,900	....	1,942,900
Adjustment of Provincial and Local Surplus or Deficit .. Rx.		—623,300	—886,400	263,100	....
NET .. Rx.		67,708,700	69,388,500	....	1,670,800
England	£	15,910,600	15,998,400	1,200	....
Exchange	Rx.	13,258,800	11,853,700	1,389,100	....
TOTAL .. Rx.		96,878,100	97,157,500	....	279,500
Surplus .. Rx.		46,200	463,100	416,900	....

108. The important points of difference between the Estimates of the two years are, a sacrifice of Revenue to the extent of nearly Rx. 500,000 by the reduction of the Cotton Duties from 5 per cent. to 3½ per cent *ad valorem*; a substantial increase in other Revenue of about Rx. 1,200,000; the partial restoration of the Famine Grant: an Expenditure of about Rx. 500,000 on measures of preparation for the mobilization of the Army: a moderate increase in other Expenditure; and a large saving in Exchange consequent on the rise in the rate from 13'09d. to 13'75d. the rupee. The final result is that a moderate surplus is expected in 1896-97 as compared with the nominal surplus of the Estimates of 1895-96.

109. The Provincial and Local share of the increase in Revenue is Rx. 318,900, and of the increase in Expenditure Rx. 612,000. The difference between these two amounts constitutes the increase of Rx. 263,100 in the "Adjustment of Provincial and Local Surplus and Deficits."

110. The important decreases in Revenue in India are—

	Imperial.	Provincial and Local.	Total.
	Rx.	Rx.	Rx.
Land Revenue	161,600	114,700	276,300
Customs	335,800	—2,800	332,800
Guaranteed Railway, Net Receipts	262,000	..	262,000

111. We are usually able to count on an increase of Land Revenue from year to year. But in 1896-97 Burma is the only Province in which an appreciable increase (Rx. 91,200) is expected: Bengal will yield an increase of Rx. 9,700 in consequence of an increase of the recoveries of the landlord's and tenant's share of the cost of the Behar Survey. The chief reductions in Land Revenue occur in the North-Western Provinces Rx. 172,900, Bombay Rx. 101,400, the Punjab Rx. 50,300, and the Central Provinces Rx. 32,700. In the North-Western Provinces and the Punjab the falling off is caused, as in 1895-96, see paragraph 79, by the failure of the winter rains which will necessitate remissions and suspensions next year as well as this. The decreases in Bombay and the Central Provinces are due to the fact that the Estimate of 1895-96 included special amounts for the collection of arrears from 1894-95.

112. The reason why the Customs Revenue will be less in 1896-97 than this year is the reduction in the rate of duty on Cotton Goods and the exemption of cotton yarns from duty. The Estimate for the Import Duty on Cotton Goods is less than the Estimate of 1895-96 by Rx. 535,300, while the Excise Duty on Cotton Goods is greater by Rx. 40,000: though there will be no Excise Duty on yarns, the Excise Duty at 3½ per cent. will be levied on manufactured goods of all counts below as well as above 20s. The net reduction in Revenue caused by the legislation of February is therefore just under Rx. 500,000. This loss is partially counterbalanced by a satisfactory improvement in the Revenue from other goods, the following articles in particular yielding the increases shown opposite them :—

	Rx.
Manufactured Articles and Raw Materials	18,700
Oils	23,700
Metals other than Silver	18,900
Articles of Food and Drink	20,300
Rice, export duty	58,500

113. The reduction in Revenue from Guaranteed Railways occurs on the Great Indian Peninsula Railway. The experience of 1895-96 has shown that it is not safe to count on the earnings of that Railway being so high as they were taken in the Estimate of 1895-96.

114. The more important heads under which increases of Revenue in India are anticipated in 1896-97 are the following :—

	Imperial. R.	Provincial. R.	TOTAL R.
Opium	34,700	..	34,700
Stamps	20,100	64,400	84,500
Excise	159,900	50,500	210,400
Forest	58,200	31,900	90,100
Tributes	102,700	..	102,700
Post Office.. ..	82,600	600	83,200
Telegraph	71,000	..	71,000
State Railway, Gross Receipts ..	271,900	48,300	320,200
Irrigation.. ..	287,900	155,500	393,400

115. The price for Bengal Opium is taken at the same figure, R. 1,300 a chest, as in the Estimate of 1895-96. As the quantity to be sold is slightly greater, the receipts from the sale of Bengal Opium are increased by R. 226,200. On the other hand, the exports of Malwa Opium have, as mentioned in paragraph 84, fallen off considerably, and although there will probably be a recovery in 1896-97, it is not considered safe to count on this : the Estimate for Opium Pass Fees has accordingly been taken R. 204,000 lower than that of this year ; and the total estimate for the head exceeds that of 1895-96 by R. 34,700 only.

116. The improvements under Stamps, Excise, Forest, Post Office, Telegraph and State Railways represent for the most part the ordinary development of Revenue which is annually secured.

117. The tribute payable by the Mysore Government was fixed in 1881 at R. 350,000 on the rendition of Mysore to the Maharaja, but for special reasons connected with the financial condition of Mysore, the famine of 1876 to 1878 having placed a strain on the finances and left a legacy of debt behind it, it was decided to postpone levying the full amount for some years and to levy R. 245,000 only. The period of this postponement has now come to an end and the full tribute is payable in 1896-97. This accounts for the increase shown opposite Tributes.

118. The failure of the cold weather rains in the North-Western Provinces and the Punjab, which, as explained in paragraph III, is responsible for a large part of the reduction in Land Revenue, causes also the greater portion of the exceptionally large increase under Irrigation, the need for water for irrigation being increased by the drought. A portion, however, of the increase is due to the further development of irrigation from the Chenab and Western Jumna Canals. The Irrigation Revenue will be unprecedentedly high in the North-Western Provinces and Oudh and in the Punjab. Though the increase is so large, R. 160,000 in the former and R. 233,700 in the latter Province, it is confidently anticipated that it will be realised, as the very magnitude of the Estimates proposed by the local authorities led to a very careful scrutiny of them before they were accepted.

119. The Estimate for Revenue in England does not differ materially from that for 1895-96.

120. The only two heads under which it has been possible to secure a reduction of any importance in Expenditure in India in 1896-97, as compared with the Budget Estimate of 1895-96, are—

	Imperial. R.	Provincial. R.	TOTAL R.
Interest on Ordinary Debt ..	208,100	—10,500	197,600
Opium.. .. .	160,000	....	160,000

121. The bulk of the saving in Interest is caused by the usual transfer from Ordinary Debt to Debt charged against Railways and Irrigation Works. A small increase is, on the other hand, caused by the small provision made for the interest for a fraction of the year on the new loan of R. 4,000,000 which it is intended to raise : this is partially counterbalanced by the deduction from this head of the interest on the advances to be made to the Bengal-Nagpur Railway Company and the Indian-Midland Railway for the construction of the Sini-Midnapore-Cuttack-Calcutta and the Saur-Gatni Extensions : the credit for such interest is taken by deduction from the charge under 13—Interest.

122. The reduction in Opium Expenditure is really only a matter of estimating. As the prospects of the crop are not known with any certainty when the Financial Statement is presented, our ordinary practice is to provide for the cost of a normal crop. Last year there was added a provision of R. 1,00,000 for the purchase of Malwa Opium, which has been rendered necessary by the failure of the Bengal crops for some years past. It is still necessary to purchase Malwa Opium : but so far as it is possible to estimate the total outturn to be paid for, we believe the provision made in the estimate to be sufficient.

123. The important increases of expenditure in India are—

	Imperial. R.	Provincial and Local. R.	TOTAL R.
Education	1,700	59,700	61,400
Telegraph	34,500	..	34,500
Famine Relief.. ..	..	70,000	70,000
Construction of Protective Railways ..	473,500	..	473,500
State Railways, Working Expenses ..	284,500	29,200	313,800
Interest on Debt incurred for Railways and Irrigation Works	227,500	7,300	234,800
Subsidized Railways, Land, etc.	78,100	..	78,100
Irrigation, Minor Works	4,500	108,600	113,100
Military Works	68,800	..	68,800
Civil Works	56,000	202,500	258,500
Army	408,600	..	408,600

124. The increase under Telegraph is partly the normal growth of the expenditure consequent on the expansion of the operations of the Department and is partly caused by a larger expenditure on stores and on repairs of old lines, the enforced economy of the last few years having caused undue restriction of expenditure: the balance of the stock of stores has been very largely reduced in the last three years by that economy.

125. The increase under Education is the usual increase of Provincial expenditure by the Governments which can afford it.

126. The failure of the cold weather rains in the North of India in addition to reducing the Land Revenue (paragraphs 79 and 111) and increasing the Irrigation Revenue (paragraph 118) has also compelled the Government of the North-Western Provinces and Oudh to provide a sum of Rs. 70,000 for Famine Relief which may be necessary in 1897-97. That Government also expects to incur an expenditure of Rs. 10,000 on Famine Relief this year. The Bengal Government has also repeated next year a provision of Rs. 5,000 for Famine Relief by local bodies, which was made in the Estimate of this year, but will not be required: this does not, however, indicate any expectation of scarcity in Bengal. No other Government has thought it necessary to make any provision for Famine Relief; but in some places, particularly in the North-Western Provinces and in the Native States of Rajputana and Central India, the commencement of Railway works in contemplation is being hastened on with the object of providing work in districts which are threatened with scarcity.

127. The amount shown opposite Construction of Protective Railways is the entry to give effect to the restoration of the Famine Grant.

128. The increase in the Working Expenses of State Railways is covered by the increase in the Receipts. Ordinarily, however, the increase in the Working Expenses should be less by 50 per cent. approximately than that in the Receipts: but the Working Expenses of the North-Western Railway are increased by the addition to that line of the Mushkaf Bolan section which will yield very little revenue: the same remark applies to part of the Rohri-Korli line; and specially large renewals of rails and of sleepers will come into next year's accounts.

129. The increase under Interest on Debt incurred for Railways and Irrigation Works is the interest on the Capital Expenditure in the current year.

130. The increase under Subsidized Companies, Land, etc., is due to provision having been made for land for the extension of the Bengal and North-Western Railway Company, for the South Behar, Southern Punjab, and Ahmedabad-Prantij Railways under the contracts with which Companies the Government have to provide free of cost to the Companies the land required for the lines.

131. The Imperial grant for Minor Irrigation Works in Upper Burma has been increased by Rs. 30,000, as it has been shown to the satisfaction of the Government that a larger amount is required for the maintenance and extension of the existing Irrigation Works in the "dry zone" of Upper Burma. On the other hand, it has been found possible to reduce the Imperial grants in Bombay and the small Provinces under the direct control of the Government of India.

The local Governments of Madras, Bengal, the North-Western Provinces and Oudh and Lower Burma have all found it either necessary or desirable to increase the Provincial grants for Irrigation.

132. It has been found necessary to increase the Expenditure on Military Works in order to construct works required for the occupation of Chitral and its communications (Rs. 21,000) and for the Cantonment at Pochi (Rs. 40,000).

133. The need of economy led to the reduction of the Imperial grant for Civil Works in the current year. It is possible next year to meet more of the numerous demands for new buildings and to provide Rs. 40,000 for the Bangalore water supply project. (Rs. 20,000 is also provided for that project from the Military Works Grant.) The burning of the Public Works Office in Simla also causes a special addition of Rs. 20,000 to admit of the re-construction of that building being begun.

The amount of the Provincial grants for Civil Works is a fair measure of the prosperity of the Provincial finances of the several Provinces. The Bengal finances are very flourishing, and that Government has accordingly provided for Civil Works Rs. 169,800 more than in 1895-96. Lower Burma has provided Rs. 69,300 more. Assam, the Punjab and Bombay have provided for smaller increase. The financial straits of the North-Western Provinces and Oudh and the Central Provinces have compelled those Governments to reduce the expenditure under this head.

134. The increase in the Army Expenditure is due to the decision to complete the preparations for mobilization, as explained in paragraphs 45 and 161. The total Expenditure on those preparations next year will be Rs. 494,900. But for those charges, the Army Expenditure would have been less than the Estimate of 1895-96, although the increase in the pay of the Native Army, which had effect from 1st June last, causes an increase of Rs. 110,000; the extension of that increase in pay to men of the reserve, when called out for training, coupled with an increase in their number, an increase of Rs. 25,700; the new clothing system, an increase of Rs. 27,801, and greater activity in the Ordnance Department, an increase of Rs. 32,100. The rise in the rate of exchange is the main cause of reduction in the Army Expenditure, the charges for Exchange Compensation Allowance being less by Rs. 130,200, and for the pay of the British troops by Rs. 53,200. The fall in prices secures a saving of Rs. 60,000, and the charges for conveyance of troops and stores are expected to be less by Rs. 40,400.

135. The rate assumed in the Budget Estimate as the average rate with reference to which Exchange Compensation Allowance will be paid is 1s. 13d., the same as that taken for

the conversion of sterling into rupees. The following table gives for the Budget Estimate of 1896-97 the same information as is given in the table in paragraph 104 for the Revised Estimate of 1895-96 :—

					BUDGET ESTIMATE, 1896-97.		
					Imperial.	Provincial.	Total.
					Rx.	Rx.	Rx.
Land Revenue .. .. .	..	..	..	..	6,800	68,200	75,000
Opium .. .. .	..	..	..	..	4,500	....	4,500
Salt .. .. .	..	..	..	..	5,300	500	5,800
Stamps .. .. .	..	..	..	..	100	300	400
Excise .. .. .	..	..	..	..	1,000	800	1,800
Customs .. .. .	..	..	..	..	1,500	3,700	5,200
Assessed Taxes .. .. .	..	..	..	..	200	100	300
Forest .. .. .	..	..	..	..	12,800	8,200	21,700
Registration .. .. .	..	..	..	..	....	100	100
Post Office .. .. .	..	..	..	..	3,800	....	3,800
Telegraph .. .. .	..	..	..	..	14,200	....	14,200
Mint .. .. .	..	..	..	..	2,300	....	2,300
General Administration .. .. .	..	..	..	..	23,500	41,500	65,000
Law and Justice—Courts of Law .. .. .	..	..	..	..	5,000	111,200	116,200
Law and Justice—Jails .. .. .	..	..	..	..	2,300	7,000	9,300
Police .. .. .	..	..	..	..	8,300	46,200	54,500
Marine .. .. .	..	..	..	..	8,600	3,000	11,600
Education .. .. .	..	..	..	..	600	17,900	18,500
Ecclesiastical .. .. .	..	..	..	..	18,700	....	18,700
Medical .. .. .	..	..	..	..	1,800	30,200	41,000
Political .. .. .	..	..	..	..	24,700	5,400	30,100
Scientific and other Minor Departments .. .. .	..	..	..	..	15,100	2,900	18,000
Stationery and Printing .. .. .	..	..	..	..	400	1,100	1,500
Miscellaneous .. .. .	..	..	..	..	....	100	100
State Railways—Working Expenses .. .. .	..	..	..	..	73,300	2,000	75,300
Guaranteed Companies—Land and Supervision .. .. .	..	..	..	..	6,400	....	6,400
Miscellaneous Railway Expenditure .. .. .	..	..	..	..	1,300	....	1,300
Major Works—Working Expenses .. .. .	..	..	..	..	5,800	5,700	11,500
Minor Works and Navigation .. .. .	..	..	..	..	4,700	500	5,200
Military Works .. .. .	..	..	..	..	19,300	....	19,300
Civil Works .. .. .	..	..	..	..	3,500	31,700	35,200
Army—Effective .. .. .	..	..	..	..	478,800	....	478,800
Special Defence Works .. .. .	..	..	..	..	....	....	....
TOTAL ..					755,600	398,400	1,154,000

The distribution of the Provincial total of Rx. 398,400 among the several provinces is :—

Central Provinces .. .. .	..	..	..	..	..	..	22,100
Burma (Lower) .. .. .	..	..	..	..	..	..	31,700
Assam .. .. .	..	..	..	..	..	..	13,100
Bengal .. .. .	..	..	..	..	..	..	81,300
North-Western Provinces and Oudh .. .. .	..	..	..	..	..	..	73,000
Punjab .. .. .	..	..	..	..	..	..	45,600
Madras .. .. .	..	..	..	..	..	..	64,500
Bombay .. .. .	..	..	..	..	..	..	63,100
Total ..							398,400

136. The Estimate of the Expenditure in England in 1896-97 is less than that for 1895-96 by £1,200. The cost of Telegraph Stores will be more by £13,300; the contribution to Her Majesty's Government towards the expenses of Her Majesty's Ships employed in Indian seas by £17,800; Civil Superannuation Allowances and Pensions by £34,000; interest on Capital Deposited by Railway Companies by £27,900, and Army Pensions and Non-Effective Services by £31,600. On the other hand, the provision of £30,000 made in 1895-96 for the visit to England of the son of the Amir of Afghanistan is not required next year; the cost of Marine Stores will be less by £18,800; the Effective Army Charges by £53,600, and the payments for Stores for the Special Defence Works by £41,400.

137. In 1896-97 the charge for Exchange on the net Sterling Expenditure is less than in the Budget Estimate of 1895-96 by Rx. 1,586,400. The net Sterling Expenditure is less than in the Estimate of 1895-96 by £4,300, and the exchange on this difference at 13/60d. the rupee is Rx. 3,600. The direct saving from the rise in the rate of exchange from 13/60d. to 13/75d. the rupee is therefore Rx. 1,382,800.

**SECTION IV.—EXAMINATION OF THE ESTIMATES UNDER THE
MORE IMPORTANT HEADS OF REVENUE AND EXPENDITURE.
LAND REVENUE.**

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
REVENUE—						
Including that due to Irrigation—						
India, General	139,065	175,044	143,356	154,100	142,000	150,000
Central Provinces	695,038	692,222	658,350	897,300	806,800	864,600
Upper Burma	682,178	722,809	798,181	794,000	769,000	797,000
Lower Burma	1,605,479	1,609,106	1,658,524	1,671,800	1,746,000	1,760,000
Assam	472,950	561,723	602,190	621,000	613,000	614,200
Bengal	3,849,609	3,871,432	3,890,942	3,885,000	3,888,500	3,894,700
North-Western Provinces and Oudh	6,014,312	6,054,373	5,872,663	6,286,800	6,151,600	6,113,900
Punjab	2,356,434	2,445,535	2,410,721	2,493,700	2,446,400	2,457,100
Madras	5,157,817	5,488,412	5,594,408	5,596,900	5,569,700	5,601,700
Bombay	4,641,122	4,715,794	4,555,037	4,692,700	4,915,800	4,776,000
TOTAL ..	25,627,634	26,336,535	26,184,411	27,293,500	27,048,600	27,023,200
Shown under XXIX.—						
Irrigation	722,306	746,926	776,139	929,700	856,100	929,900
Shown under I.—Land Revenue	24,905,328	25,589,609	25,408,272	26,363,800	26,192,500	26,093,300
EXPENDITURE—						
District Administration	2,245,258	1,816,660	1,845,760	1,876,300	1,865,200	1,900,200
Other charges	1,691,087	2,184,953	2,202,372	2,312,800	2,222,000	2,275,600
TOTAL ..	3,936,345	4,021,613	4,048,132	4,189,100	4,087,200	4,175,800

138. From the above table it will be seen that the progress of this important head of Revenue has received a check. The Budget Estimate of this year will not be realised, and the Estimate for next year is even lower than the probable realisation of this year. This temporary check is caused by bad seasons. The failure of the rains this cold weather largely reduces the collections of Land Revenue in the North-Western Provinces and Oudh and in the Punjab both this year and next. The season was unfavourable in the Central Provinces a year earlier, and the amounts of which the collection was suspended then, which it was hoped would be collected this year, had ultimately to be remitted altogether: an increase of Rx. 47,500 is expected next year in that province owing to revision of assessments, but even with that increase the Revenue next year, though higher than the probable collections, will be less than the Budget Estimate of this year. In Madras there has been some falling-off this year in the Irrigation portion of the Land Revenue, as explained in paragraph 80, but the ground lost will be more than made up next year. In Bombay the Budget Estimate of this year provided for the collection of considerable arrears, and the collections will exceed the Estimate: the absence of arrears reduces the Estimate for next year. In Upper Burma a bad season in the "dry zone" has reduced the collections of thathameda (house or poll tax) this year. In Lower Burma the season has been favourable and the revenue is progressing.

OPIUM.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
Revenue—						
Bengal—Sale of Opium	6,093,265	4,804,376	5,321,390	4,813,800	5,240,400	5,070,000
Bombay—Pass Fees	1,670,730	1,600,530	1,801,258	1,790,000	1,590,000	1,590,000
Excise, Opium and other Revenue	229,195	218,685	201,109	226,800	226,700	235,300
TOTAL .. Rx.	7,993,190	6,627,571	7,323,757	6,880,600	7,067,100	6,895,300
Expenditure—						
Payments to cultivators including purchase of Opium Rx.	1,388,583	1,679,776	1,417,713	2,533,300	1,882,900	2,340,000
Other charges Rx.	212,798	194,722	195,792	220,600	194,400	252,900
England £	698	1,278	1,419	700	800	800
Exchange Rx.	419	831	1,181	600	400	600
TOTAL .. Rx.	1,602,496	1,876,607	1,616,105	2,755,200	2,078,300	2,596,300
Statistics—						
Bengal—						
Chests sold	48,852	43,353	39,730	37,260	37,695	39,000
Average price ₹.	1,247	1,109	1,338	1,300	1,390	1,300
Chests Produced	33,679	40,506	33,329	....	....	....
Chests in Balance, March 31st	34,592	31,745	25,293	....	....	....
Reserve, Dec. 31st	9,265	1,814	1,279	....	—2,652	....
Bombay—						
Chests passed for export	27,845	26,675	29,577	27,533	24,461	24,461
Rate of Duty ₹	600	600	600 & 650	650	650	650

139. The figures in the foregoing table and the remarks in paragraphs 84 and 115 give all the information that is required regarding the Opium Revenue and Expenditure.

SALT.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96		1896-97, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Northern India (a)	2,118,090	1,838,656	1,894,320	1,949,800	1,680,000	1,930,000
Burma (b)	162,213	167,590	118,939	150,300	160,000	165,000
Bengal (b)	2,410,110	2,374,133	2,158,219	2,459,500	2,480,000	2,470,000
Madras (a)	1,721,324	1,629,776	1,795,354	1,819,700	1,960,000	1,820,000
Bombay (a)	2,244,458	2,218,721	2,898,867	2,515,000	2,315,000	2,315,000
Total	8,666,104	8,228,876	8,665,749	8,694,300	8,795,000	8,700,000
Charges	458,707	474,405	498,415	534,100	520,500	566,900

(a) Chiefly excise on local manufacture.

(b) Chiefly duty on imported salt.

140. As explained in paragraph 85, the large increase in the Revised Estimate of Revenue in 1895-96, which occurs almost entirely in Madras, does not indicate an increase in the consumption of a corresponding quantity, but is caused by the payment six months earlier than the rules in that province require of the duty on much of the salt cleared. The administration of the Salt Law is being made more effective in Burma, and the revenue in that province is recovering from the very low level of 1893-94. In India proper, that is excluding Burma, the consumption of salt increases slowly from year to year, and the revenue as a whole increases; the other variations in the figures of the above table are caused chiefly by transfers of demand from one source of supply to another. When the season is unfavourable for the production of salt at the Sambhar Lake, a large portion of the demand is transferred to Baragora salt and the receipts of the Northern India Salt Department diminish, while those in Bombay increase; when the course of trade or of exchange increases or decreases the imports into Calcutta, the quantity supplied from the Northern India Department is diminished or increased; but the total revenue is not affected by these changes in the source of supply.

The Budget Estimate of Revenue is almost the same as that for 1895-96.

The savings in the Revised Estimate of Expenditure for 1895-96 occur partly in Madras and partly in the Northern India Salt Department. The increase in the Estimate for next year is almost entirely in Madras, where the Local Government considers that larger expenditure is required for the proper development of the operations of the Department.

STAMPS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Court Fees and Plain Paper	2,995,369	3,063,463	3,162,621	3,184,000	3,220,500	3,228,800
Commercial and other						
Stamps	1,374,200	1,368,339	1,352,255	1,385,000	1,424,300	1,422,900
Other Revenue	78,971	77,189	79,874	78,000	84,200	81,000
TOTAL .. Rx.	4,448,540	4,509,051	4,625,050	4,648,200	4,719,000	4,732,700
Charges—						
India Rx.	91,170	92,424	93,211	95,200	94,800	98,600
England (Stamps) .. £	31,277	38,875	45,103	55,000	45,000	46,000
Exchange Rx.	18,217	25,263	37,525	46,300	33,900	34,300
TOTAL .. Rx.	141,664	156,562	175,839	197,100	173,700	179,500

141. The Stamp Revenue continues to increase. The increase in the Revised Estimate of 1895-96 is distributed over all the provinces except Burma and the Central Provinces, the large increases being in Bombay Rx. 34,000, the Punjab Rx. 16,000, and Madras Rx. 18,000.

The Sterling Expenditure, for the purchase of stamps, was considerably over-estimated in this year's Budget Estimate, and the saving (including Exchange) amounts to Lx. 23,000. There was a small saving in the expenditure in India.

EXCISE.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	1,158,458	1,214,617	1,256,235	1,270,000	1,330,000	1,330,000
North-Western Provinces ..	549,877	572,202	574,551	580,000	561,000	565,000
Madras	1,211,146	1,287,486	1,367,157	1,370,000	1,435,000	1,445,000
Bombay	1,025,498	1,071,765	1,100,897	1,098,000	1,160,000	1,160,000
Other Provinces	1,296,266	1,242,323	1,238,833	1,216,300	1,241,700	1,244,700
Total	5,242,445	5,388,573	5,527,672	5,584,300	5,717,700	5,744,700
Charges	193,013	193,375	192,809	210,100	207,100	221,500

142. The Excise Revenue also increases rapidly from year to year. The largest increases this year are in Madras Rx. 65,000, Bengal Rx. 60,000, and Bombay Rx. 62,000, and the only two provinces in which the revenue has fallen below the Estimate are the North-Western Provinces and Oudh and the Central Provinces, in both of which the general prosperity of the population has been affected by bad seasons. The Estimates for next year are generally for the same amount as now expected this year; but in the North-Western Provinces and the Central Provinces the Estimate assumes the recovery of some of the ground lost this year, and in Madras an increase is taken of Rx. 14,000 as the extension of the toddy tree tax will add to the revenue.

PROVINCIAL RATES.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
District Local Funds ..	2,058,273	2,080,613	2,074,933	2,129,800	2,155,200	2,151,800
Provincial Cesses, including Famine Insurance ..	693,011	690,918	692,610	701,100	693,100	692,800
Village Service & Patwaris ..	840,972	608,886	643,959	693,400	729,300	693,200
Other Cesses ..	114,242	134,121	129,052	127,700	121,000	132,200
Total ..	3,706,498	3,514,571	3,541,154	3,651,000	3,698,500	3,669,800
Charges ..	55,659	53,809	55,438	55,900	55,200	56,800

143. The receipts have declined in Bengal, the North Western Provinces and Oudh, and the Punjab. The great bulk of the increase of the Budget Estimate of 1895-96 occurs in Madras, where the cesses constituting the Village Service Funds have yielded a yearly increasing revenue. The rate of those cesses is to be reduced from 9 pils to 5 pils in the rupee from the 1st July next; the consequent reduction in next year's revenue is partially made good by increases in other provinces and in other receipts in Madras.

CUSTOMS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
IMPORT DUTIES—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Arms, Ammunition, and Military Stores ..	31,162	35,133	32,238	31,000	31,800	32,400
Liquors—Spirits ..	541,191	529,505	549,952	543,000	576,400	546,700
Other sorts ..	69,062	66,048	61,657	59,000	67,800	63,800
Articles of Food & Drink, Chemicals, Drugs, Medicines, etc. ..	450	3,498	32,740	81,000	98,000	97,200
Silver Bullion and Coin ..	..	3,637	349,192	250,000	311,900	250,000
Other Metals and Manufactures of Metals ..	..	36,220	206,723	206,000	232,900	224,900
Oils ..	202,309	263,868	323,727	363,000	426,800	397,700
Manufactured Articles ..	..	30,987	586,155	629,500	640,700	648,200
Raw Materials and Unmanufactured Articles ..	..	..	385,268	1,440,000	1,163,500	904,700
Cotton Goods ..	844,174	987,835	2,587,147	3,912,500	3,895,000	3,477,900
Total Import Duties ..	..	..	10,392	75,000	66,500	115,000
Excise Duty on Cotton Goods ..	..	..	10,392	75,000	66,500	115,000
EXPORT DUTIES—	..	..	..	..	..	..
Rice ..	743,356	663,026	906,538	780,200	877,600	838,700
Land Customs and Miscellaneous ..	30,103	31,512	50,878	47,000	51,100	50,300
Grand Total ..	1,617,633	1,682,373	3,854,955	4,814,700	4,890,200	4,481,900
Charges ..	140,634	143,736	174,547	210,300	201,000	207,300

144. There has been a change in the law which affects the revenue under this head by the passing, on the 3rd February 1896, of Acts Nos. II and III of 1896. These Acts abolished the Import and Excise Duties at 5 per cent on cotton yarns, reduced the Import Duty on manufactured cotton goods from 5 per cent to 3½ per cent, and imposed an Excise Duty of 3½ per cent, on cotton goods of all counts manufactured in Indian mills. These measures involved a sacrifice of Revenue of about Rx. 500,000, that from the Import Duties being largely reduced, and that from the Excise Duties slightly increased; the increase in the amount of the Excise Duties will be somewhat larger in subsequent years than in 1896-97, as the issues from the mills in that year will to some extent be made from the exempted stocks which were ready for issue but not issued on 2nd February, as explained in paragraph 87 above.

A considerable portion of the Revenue thus remitted is made good by the growth of the Revenue from the duties on other articles than cotton. Kerosine Oil and Liquors and the

Export Duty on Rice have yielded a specially high revenue this year, and it is assumed that a part of the increase will be retained next year. The imports of silver have been higher than anticipated in the Budget Estimate, but as it is expected that they will decline, the revenue from silver is taken in the Estimate for 1896-97 at the same amount as in that for 1895-96. The Revenue is expanding satisfactorily under all the other heads, and credit is taken in the Estimate for 1896-97 to a moderate extent for the expansion.

The cost of the establishments for collecting the new duties was rather over-estimated in 1895-96, and the Estimate for 1896-97 is placed at a slightly lower figure.

ASSESSED TAXES.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
				Rx.	Rx.	
Deduction by Government from Salaries, Pensions, and Interest payments..	416,786	435,138	459,557	448,800	456,100	456,000
Other Collections	1,269,355	1,304,033	1,348,503	1,350,400	1,382,600	1,387,200
TOTAL	1,686,141	1,739,171	1,808,060	1,799,200	1,838,700	1,843,200
Charges	30,171	31,060	29,771	31,500	29,900	31,400

145. The moderate but steady increase of Revenue under this head continues, Burma and the Central Provinces being the only provinces which do not share in the general progress.

A review of the history and progress of the assessed taxes for the eight years ending 1893-94 was published in the *Gazette of India* of the 23rd November last.

FOREST.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
				Rx.	Rx.	
Revenue	1,591,332	1,723,022	1,651,548	1,642,200	1,686,500	1,732,300
Expenditure	885,225	906,407	913,449	935,100	940,900	1,048,800
NET	726,107	816,615	738,099	647,100	745,600	683,500

146. The Forest Revenue is developing satisfactorily everywhere except in the Central Provinces, the North-Western Provinces and Oudh, and the small provinces under the direct control of the Government of India. The larger contributions to the increases over the Budget Estimate of 1895-96 of Rx. 44,300 in the Revised Estimate for that year and of Rx. 90,100 in the Estimate for next year are—

	Revised Estimate, Budget Estimate,	
	1895-96.	1896-97.
	Rx.	Rx.
Lower Burma	21,000	8,500
Upper Burma	28,400	33,400
Bengal	9,000	48,000
Punjab	11,600	8,500
Madras	18,000	14,600
Bombay	10,400	—7,900

It is not considered safe to count on the high receipts this year in Lower Burma and Bombay being repeated in 1896-97. The specially large increase in Bengal next year is the result of a contract to supply sleepers to the Rai Bareilly-Benares Railway: the collection of the sleepers has caused an increase in the expenditure in that Province in 1895-96.

As is usually the case, the Expenditure will be less than the Budget Estimate this year. The increase in the Estimate for 1895-96 is a necessary accompaniment of the increase in Revenue; but it will probably be found that the Local Governments have over-estimated their requirements.

INTEREST RECEIPTS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
	Rx.	Rx.	Rx.	Budget.	Revised.	Rx.
				Rx.	Rx.	
India.. ..	330,418	358,921	308,121	795,900	798,000	839,600
England	24,543	10,041	3,789	5,000	13,000	5,000
Exchange	14,766	6,525	3,152	4,200	9,800	3,700
TOTAL	369,727	375,487	315,062	805,100	820,800	848,300

147. The increase in the Receipts in India in 1896-97 is due to the fact that the instalment of Rs. 40,000 of interest on the Kidderpore Dock Loan, payment of which was postponed for two years in 1894, will be payable next November.

The receipts in England vary with the amount of the Secretary of State's cash balance available for investment. But the larger part of the increase in the Revised Estimate of this year is explained by an exceptional receipt from a Railway Company credited under this head.

INTEREST EXPENDITURE.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
Interest on Debt—						
India	4,267,841	4,273,814	4,573,371	3,633,400	3,763,000	3,707,000
Deduct charge to—						
Irrigation	1,138,386	1,165,558	1,104,115	1,222,400	1,232,600	1,254,100
Railways	3, 69,522	3,316,574	3,517,197	3,087,400	3,691,800	3,928,900
Balance charged to						
Interest Rx.	-40,067	-238,318	-137,441	-1,276,400	-1,151,400	-1,474,000
England £	2,433,496	2,500,280	2,611,921	2,658,100	2,622,700	2,656,400
Exchange Rx.	1,464,053	1,628,094	2,173,077	2,215,100	1,977,500	1,980,200
Interest on other Obligations—						
On Savings Bank Balances Rx.	339,362	367,966	296,968	336,700	306,900	328,800
Other items—						
including Exchange "	177,419	183,347	179,492	182,000	183,700	185,300
TOTAL Rx.	4,374,263	4,446,369	5,124,017	4,115,500	3,912,400	3,676,700
Debt outstanding, March 31st—						
Sterling £	106,683,767	114,113,792	116,005,826	116,109,492	116,004,226	116,000,526
Rupee Debt—						
4 per cent. .. Rx.	100,471,572	100,706,332	5,556,946	103,455,778	5,436,816	107,507,640
3½ per cent. .. "	52,180	3,551,280	95,492,040		96,104,500	
Other Debt "	2,413,800	1,288,464	3,324,754		1,338,691	
Savings Bank Balances. ..	9,774,654	10,322,511	10,535,018	11,043,641	11,171,518	11,882,618

148. As stated in paragraph 95 above, the payments in India of Interest on Debt have been swelled this year by payment of arrears of interest due on discharged and converted 4 per cent paper. The estimate next year includes a small provision for the interest which will be payable for a fraction of the year on the increased new loan.

The Interest on Debt charged to Irrigation and Railways increases with the annual additions to the Capital Expenditure on which that charge is made.

The reduction in the Sterling Charges for Interest on Debt in 1895-96 has been explained in paragraph 105.

POST OFFICE, TELEGRAPH, AND MINT.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	ltv.	Rx.	Rx.
POST OFFICE—						
Revenue	1,488,576	1,561,263	1,611,815	1,687,500	1,703,600	1,770,700
Expenditure	1,518,545	1,557,457	1,606,281	1,662,700	1,631,400	1,692,600
NET	- 29,670	+ 3,806	+ 25,534	+ 24,800	+ 71,800	+ 78,100
TELEGRAPH—						
Revenue Accounts—						
Revenue	937,743	959,096	978,697	1,035,800	1,086,800	1,106,400
Expenditure	673,039	681,782	732,041	769,900	738,700	795,200
NET	+ 264,704	+ 274,314	+ 246,656	+ 265,900	+ 348,100	+ 311,200
Capital Expenditure	202,034	217,351	75,904	171,100	166,000	192,800
MINT—						
Revenue	310,335	227,355	35,106	57,700	30,400	37,200
Expenditure	112,007	91,080	51,946	53,800	51,200	52,900
NET	+ 198,328	+ 136,275	- 16,840	+ 3,900	- 20,800	- 15,700

149. The Post Office and Telegraph Departments continue to make satisfactory progress, the net financial result in both Departments improving from year to year. As explained in paragraphs 88 and 134, the increase in the Telegraph receipts has been unusually large this year, and an unusually large increase of expenditure has had to be sanctioned in 1896-97.

150. Now that the Mints are closed, the only receipts of any importance are the percentage charged for coining British dollars (it covers the expenditure which the work involves), and the gain on copper coinage. The amount of silver presented at the Bombay Mint to be coined into dollars has been less than promised. As explained in paragraph 82, the gain on copper coinage, which depends on the amount of coin passed into circulation, is a fluctuating receipt, and is specially low this year: for next year the receipts have been placed at a slightly higher figure than in the Revised Estimate of 1895-96, but still considerably below the average.

The closing of the Mints has rendered possible a considerable reduction of the Expenditure, though not of course to the extent of the diminution in the receipts.

CIVIL DEPARTMENTS.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
General Administration { India ..	1,462,538	1,519,132	1,586,216	1,570,900	1,586,800	1,575,800
{ England ..	265,545	265,812	273,303	251,900	245,900	251,600
{ Exchange ..	153,742	172,742	227,384	209,900	185,400	187,500
Law & Justice { Courts ..	2,877,112	2,906,460	3,070,575	3,128,500	3,080,200	3,112,400
{ Jails ..	918,000	924,033	905,140	957,700	942,000	972,300
Police.. .. .	3,873,645	3,919,785	3,989,003	4,097,100	4,009,500	4,112,900
Marine { Imperial (a) ..	703,088	595,075	531,281	611,400	615,400	573,400
{ Provincial ..	154,021	158,581	141,361	156,500	141,300	167,100
Education	1,437,024	1,471,761	1,511,223	1,567,300	1,530,000	1,648,100
Ecclesiastical	108,107	176,602	185,521	195,400	191,900	195,700
Medical	941,642	979,122	1,015,230	1,044,000	1,031,600	1,073,900
Political	842,117	965,828	897,584	1,057,000	1,057,700	980,600
Scientific and Minor Departments.. .. .	473,271	462,267	501,384	511,300	512,300	542,200
Total Rx. ..	14,259,912	14,637,840	14,835,209	15,370,500	15,148,700	15,399,500

(a) Includes Upper Burma charges.

151. Most of the expenditure under this group is Provincial, and is of a kind which must increase with the increase in efficiency and working power of the administration. The rise in exchange has diminished the increase this year and next by reducing the amount payable as Exchange Compensation Allowance. The only other matter which need be separately noticed is that the political charges connected with the Chitral Relief Expedition and the subsequent occupation of Chitral and its communications have increased the political expenditure this year by about Rs. 20,000. The increase next year caused by the decision to occupy Chitral and its communications is estimated at Rs. 22,000. This is a permanent increase, which will continue in future years, though it may be possible to effect some reduction in the amount of it. There will also be new charges in 1896-97 of about Rs. 7,500 on account of the new political establishments in Waziristan and other places on the middle portion of the North-Western Frontier; this is in addition to the increased allowances to tribes on the Bannu and Derajat Frontier of Rs. 10,000, for which the Budget Estimate of 1895-96 made provision to the extent of Rs. 11,000.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
Territorial and Political Pensions	511,592	508,443	471,077	474,400	459,400	455,500
Civil Purlough and Absentee Allowances—						
India	1,345	1,518	1,271	1,000	1,100	1,100
England	207,526	197,521	220,651	213,000	224,000	226,000
Exchange	125,033	128,302	183,373	181,700	168,900	168,500
Superannuation Allowances and Pensions—						
India	881,190	910,547	944,865	962,600	968,700	997,900
England	1,810,346	1,784,051	1,788,908	1,612,500	1,625,300	1,846,500
Exchange	1,089,270	1,150,393	1,485,313	1,510,400	1,376,300	1,576,500
Stationery and Printing ..	647,073	683,181	695,189	697,700	712,100	715,400
Miscellaneous	233,075	273,831	271,823	215,600	229,100	242,800
Total Rx. ..	5,537,940	5,646,877	6,065,705	6,103,700	5,984,900	6,080,300

152. The general remarks regarding the heads included in this group made in previous Financial Statements need not be repeated. There is nothing requiring special remark this year.

FAMINE RELIEF AND INSURANCE.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief	70,841	496	10,258	5,000	10,500	75,900
Construction of Protective Railways ..	944,469	1,060,954	556,867	....	534,800	473,500
Do. do. Irrigation Works	60,793	56,351	43,110	50,000	40,200	50,000
TOTAL ..	1,116,103	1,117,801	610,235	55,000	585,500	598,500
Net charge on account of the Bengal-Nagpur and the Indian Midland Rail- ways shown in the Rail- way Revenue Account ..	363,897	371,708	3-9,765	366,800	414,500	401,500
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT	1,500,000	1,489,569	1,000,000	421,800	1,000,000	1,000,000

153. The explanations required regarding this group will be found in paragraphs 1 to 7, 36, 126 and 127.

RAILWAY REVENUE ACCOUNT.

	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
STATE RAILWAYS—						
Gross Receipts	15,814,807	16,873,107	18,152,155	18,001,900	18,375,100	18,322,100
Working Expenses	7,944,868	8,263,975	8,791,031	8,697,000	9,033,700	9,010,800
Interest and other Charges—						
India Rx.	3,110,217	3,358,908	3,532,222	3,702,600	1,706,100	3,943,100
England Rx.	3,778,19	3,589,595	3,584,281	3,585,100	3,586,300	3,612,000
Exchange Rx.	2,152,71	2,332,751	2,982,068	2,987,600	2,704,100	2,692,600
Net Result	-1,041,209	-666,180	-737,150	-970,400	-655,400	-936,400
GUARANTEED RAILWAYS—						
Net Traffic Receipts. Rx.	3,244,111	3,883,812	3,050,311	3,495,000	3,270,000	3,233,000
Surplus Profits, Interest and other Charges—						
India Rx.	614,029	607,755	638,540	620,200	537,500	632,400
England Rx.	2,145,297	2,154,710	2,157,711	2,161,300	2,161,600	2,160,700
Exchange Rx.	1,290,668	1,400,277	1,792,658	1,801,100	1,629,500	1,610,700
Net Result	- 95,563	-778,938	-1,535,679	-1,077,600	-1,056,900	-1,170,800
Other Receipts	17,865	34,054	41,691	39,900	20,200	28,100
Other Charges	18,166	121,436	117,054	130,100	100,800	195,200
STATISTICS—						
State Railways—						
Capital Expenditure to March 31st—						
Expenditure by Gov- ernment	110,202,627	114,277,052	118,713,037	122,616,552	122,881,737	128,879,437
Expenditure by Com- panies	23,513,050	24,261,335	24,937,833	25,673,335	25,988,635	28,980,133
Total	133,715,707	138,538,387	143,650,870	148,289,887	148,870,372	157,859,570
Miles open on 1st April..	13,106	13,451	13,806	14,166	14,146	14,372
Guaranteed Railways—						
Miles open on 1st April..	2,588	2,787	2,587	2,587	2,587	2,587

154. The variations in the Estimates of Receipts and Working Expenses of State Railways have been explained in paragraphs 90, 97, 116, and 128.

The Revised Estimate of net receipts on State Railways exceeds the Budget Estimate for 1895-96 by a small amount only, namely, Rs. 36,500. The small increase of the interest charges in India in 1895-96 over the Budget Estimate is due to additional Capital Expenditure having been sanctioned after the issue of the Financial Statement; the difference would have been much larger but for the fact that in the Budget Estimate the Capital Expenditure to the end of 1894-95 was over-estimated by Rs. 189,115. The small increase in the Sterling Interest Charges is caused by the East Indian Railway having issued debentures for £150,000 at $2\frac{1}{2}$ per cent. The Exchange on the Sterling payments of interest is less by Rs. 283,500, due to the rise in the rate of exchange; this is the item which causes the bulk of the improvement of Rs. 315,000 in the net result of the working of State Railways.

In 1896-97 the net Receipts of State Railways are practically the same as in the Budget Estimate for 1895-96. The Interest Charges in India are greater by Rs. 210,500, caused by the progress of Capital Expenditure. The Sterling Interest Charges are greater by £26,900 in consequence chiefly of the issue of debentures by the East Indian Railway Company, the Bengal-Nagpore Railway Company, the Indian Midland Railway Company, and the Assam-Bengal Railway Company. The Exchange on Sterling Interest is less by Rs. 295,000; and thus large saving more than counterbalances the increases under the Interest Charges in India and England, and makes the net result better than that of the Budget Estimate of 1895-96 by Rs. 34,000.

155. The diminutions of the net Traffic Receipts of Guaranteed Railways this year and next have been explained in paragraphs 78 and 113; and the decrease in the payment of Surplus Profits in 1896-96 in paragraph 103: the Sterling Interest Charges remain practically the same. As in the case of State Railways, it is the reduction of the charge for Exchange—Rs. 171,300 in 1895-96 and Rs. 190,400 in 1896-97—which mainly accounts for the improvement of the net result of the working of Guaranteed Railways in the Revised Estimate for 1895-96 and which largely covers the falling off in the net receipts and the increase in the surplus profits in the Estimate of 1896-97.

156. The Railway Revenue on the whole shows fair progress from year to year. The Estimates of Revenue for 1896-97 have been framed with considerable caution, which is deemed necessary in view of the experience of this year, and of the fact that the failure of the winter rains in the north of India will cause scanty harvests, and will probably reduce the Traffic of the more important Railways.

IRRIGATION.

Irrigation.	Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
				Budget.	Revised.	
MAJOR WORKS.						
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue .. { Direct Re-						
.. { cepts ..	1,510,730	1,319,685	1,370,587	1,350,300	1,265,200	1,743,700
Land Revenue	722,306	746,926	776,139	929,700	856,100	929,900
Expenditure { Working Ex-						
.. { penses ..	793,951	788,957	799,759	813,200	791,400	820,700
Interest ..	1,133,386	1,165,558	1,194,115	1,222,400	1,222,600	1,254,100
Net ..	+300,699	+142,096	+152,852	+244,400	+107,800	+508,800
MINOR WORKS.						
Receipts—Direct ..	185,866	199,798	192,089	204,300	203,800	209,700
Expenditure ..	1,004,112	908,052	954,906	1,014,900	1,000,300	1,128,800
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31st	28,923,097	29,679,280	30,243,404	31,106,480	31,108,404	31,921,104

157. The figures in the above table and the explanations in paras. 80, 81 and 118 give all the information required regarding Major Irrigation Works. It need only be added that the decrease of Rs. 21,800 in the Revised Estimate of working expenses is due to the curtailment of expenditure in the North-Western Provinces and Oudh necessitated by the financial straits.

158. The receipts from Minor Works in 1896-97 are expected to be slightly higher (Rs. 5,400) than in 1895-96, owing to the current rabi season in the North-Western Provinces and Oudh being favourable for canal irrigation. The expenditure of 1896-97 will exceed the Budget Estimate of 1895-96 by Rs. 113,900, owing chiefly to provision having been made for larger outlay on the Coom improvement scheme in Madras and for new irrigation works in Upper and Lower Burma.

159. The financial results obtained during 1893-94 and 1894-95 from Irrigation Works for which capital and revenue accounts are kept are given below :—

						1893-94.	1894-95.
MAJOR WORKS.						Rx.	Rx.
<i>Capital Outlay—</i>							
Direct and Indirect { During the year						780,660	695,032
.. .. { To end of year..						31,031,280	31,731,986
<i>Revenue Account—</i>							
Gross Revenue						2,130,271	2,182,413
Maintenance and Working						875,620	888,558
Net Revenue						1,254,651	1,293,855
Interest						1,165,554	1,194,115
Net Profit						89,097	99,740
Percentage of net Revenue of the year on the Capital Outlay to end of the year						4.04	4.08
MINOR WORKS.							
<i>Capital Outlay—</i>							
Direct and Indirect { During the year						85,512	70,531
.. .. { To end of year						4,821,615	4,849,733
<i>Revenue Account—</i>							
Gross Revenue						560,806	536,014
Maintenance and Working						228,781	262,070
Net Revenue						332,025	273,944
Percentage of net Revenue of the year on the Capital Outlay to end of the year						6.89	5.06

The figures in this Table are taken from the administrative accounts. On Minor Works interest on the Capital Outlay is not charged, as the Capital Expenditure is incurred from Revenue.

BUILDINGS AND ROADS.

		Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97. Budget.
					Budget.	Revised.	
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MILITARY WORKS—							
In Upper Burma	169,437	150,448	90,467	91,800	81,800	85,400	
Elsewhere	1,027,362	1,030,160	917,484	1,074,500	1,071,000	1,148,000	
Deduct receipts	45,274	45,894	58,654	45,800	50,000	50,000	
Net ..	1,151,525	1,134,714	948,297	1,120,500	1,102,800	1,183,400	
CIVIL WORKS—							
<i>Imperial—</i>							
Expenditure	772,731	836,288	655,009	796,300	774,200	850,300	
Receipts	56,438	59,254	69,365	62,300	61,900	59,300	
<i>Provincial—</i>							
Expenditure	2,162,357	2,116,912	1,991,074	2,077,000	2,086,500	2,306,000	
Receipts	285,320	202,660	205,474	275,800	302,000	274,400	
<i>Local—</i>							
Expenditure	1,714,593	1,677,144	1,698,767	1,777,400	1,746,800	1,750,900	
Receipts	266,147	276,546	276,984	263,500	284,800	280,900	

160. The increases of Expenditure in 1896-97 have been explained in paragraphs 132 and 133.

ARMY SERVICES.

		Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96.		1896-97, Budget.
					Budget.	Revised.	
EFFECTIVE SERVICES—							
<i>Regimental Pay and Allowances—</i>							
India	Rx.	7,327,119	7,882,626	8,348,840	8,604,500	8,658,100	8,634,700
England	£	1,327,172	1,070,451	1,100,282	1,100,000	1,053,500	1,048,000
Exchange	Rx.	798,460	695,651	915,417	916,700	794,400	811,100
TOTAL		9,452,751	9,655,731	10,364,539	10,621,200	10,506,000	10,533,800
<i>Less—Receipts</i>		<i>11,155</i>	<i>12,018</i>	<i>8,040</i>	<i>7,900</i>	<i>7,400</i>	<i>7,700</i>
Net		9,438,596	9,643,713	10,356,499	10,613,300	10,498,600	10,526,100
Commissariat—							
India	Rx.	3,064,059	3,402,755	3,127,055	3,392,400	3,000,600	3,887,500
England	£	42,567	30,864	22,720	19,700	24,400	16,000
Exchange	Rx.	25,610	20,057	18,902	16,400	18,400	12,400
TOTAL		3,732,236	3,453,676	3,169,577	3,429,000	3,103,400	3,916,900
<i>Less—Receipts</i>		<i>412,173</i>	<i>443,707</i>	<i>447,668</i>	<i>456,500</i>	<i>432,500</i>	<i>448,200</i>
Net		3,320,063	3,009,969	2,721,911	2,972,200	2,670,900	3,468,600
Ordnance—							
India	Rx.	790,195	830,074	828,120	906,300	827,500	970,400
England	£	593,772	557,264	330,764	42,000	340,500	387,500
Exchange	Rx.	357,228	362,147	275,207	349,200	256,700	288,800
TOTAL		1,741,195	1,749,485	1,437,111	1,674,500	1,424,700	1,646,700
<i>Less—Receipts</i>		<i>114,658</i>	<i>104,350</i>	<i>197,079</i>	<i>94,800</i>	<i>106,300</i>	<i>106,700</i>
Net		1,626,537	1,645,135	1,237,032	1,579,700	1,318,400	1,540,000
Other Heads—							
Expenditure	Rx.	3,736,616	3,743,641	4,006,466	4,265,900	5,574,500	4,028,000
Receipts		243,463	193,801	253,599	100,900	290,300	203,500
Net		3,493,153	3,549,840	3,752,867	4,076,000	5,284,500	3,824,500
NON-EFFECTIVE SERVICES—							
India	Rx.	931,156	933,666	903,410	922,400	912,600	919,500
England	£	2,348,297	2,250,122	2,302,415	2,334,600	2,316,100	2,366,200
Exchange	Rx.	1,436,860	1,462,276	1,915,373	1,945,500	1,746,300	1,763,900
TOTAL		4,756,313	4,651,064	5,121,398	5,202,500	4,975,000	5,049,600
<i>Less—Receipts</i>		<i>79,871</i>	<i>90,350</i>	<i>103,813</i>	<i>102,300</i>	<i>114,300</i>	<i>113,000</i>
Net		4,676,442	4,560,714	5,017,585	5,100,300	4,860,800	4,936,600
GRAND TOTAL—							
India	Rx.	15,589,091	15,964,836	16,245,960	17,070,500	18,208,200	17,480,100
England	£	4,888,706	4,417,792	4,285,043	4,430,000	4,206,100	4,408,500
Exchange	Rx.	2,941,221	2,870,969	3,565,688	3,592,100	3,170,600	3,286,300
TOTAL		23,419,111	23,253,597	24,096,691	25,103,100	25,584,900	25,174,900
<i>Less—Receipts</i>		<i>861,320</i>	<i>850,226</i>	<i>1,010,197</i>	<i>851,600</i>	<i>950,700</i>	<i>879,100</i>
Net		22,554,791	22,403,371	23,085,494	24,251,500	24,634,200	24,295,800

161. The course of Army Expenditure follows the same general lines as in the last few years. The expenditure in India continues to increase and the Sterling Expenditure to decrease. The re-arming of the troops and batteries with new rifles and guns caused heavy expenditure on Military Stores which began in 1887-88, and the Sterling Expenditure increased from that year onwards to 1892-93, when it reached its maximum; since then it has declined, the re-arming having been completed. In the Revised Estimate for 1895-96 the Sterling Expenditure is less than the Budget Estimate of the year by £225,400; the Estimate for 1896-97, though it exceeds the Revised Estimate, is less than the Budget Estimate of 1895-96 by £22,000.

The increase of the Expenditure in India occurs this year and next in spite of the fact that one cause which has for many years past increased the expenditure has now turned in the other direction and effects a considerable saving: in the Exchange Compensation Allowances charged under Army the rise in the rate of exchange causes a saving, as compared with the Budget Estimate of 1895-96, of Rx. 53,700 in 1896-96, and of Rx. 130,200 in 1896-97, and in the pay of the British Troops the rise causes a saving in 1896-97 of Rx. 53,200. A fall in the prices of food-grains and fodder also secures a saving of Rx. 170,000 in 1895-96 and of Rx. 60,000 in 1896-97.

The particular causes which account this year and next for the increase of Army Expenditure in India, notwithstanding the savings just mentioned, are the Chitral Relief Expedition

in 1895-96, the completion of measures of preparation for Mobilisation in 1896-97, and in both years the permanent occupation of Chitral and its communications after the withdrawal of the Relief Force.

The total expenditure incurred in India in connection with the Chitral Relief Force is estimated at Rx. 1,734,700, of which Rx. 67,200 was incurred in 1894-95, Rx. 1,647,500 is expected to be spent in 1895-96, and Rx. 20,000 will remain over for payment in 1896-97. There will also be an expenditure of £16,000 in England this year to replace stores issued to the Relief Force. The occupation of Chitral and its communications will cost, under Army, this year Rx. 102,200 and next year Rx. 231,700. That occupation also involves additional expenditure under other heads of the Estimates.

The measures of preparation for mobilisation and the reasons for undertaking them have been described above in paragraph 45. The total cost of them in 1896-97 will be Rx. 494,900, of which Rx. 434,800 will be non-recurring initial expenditure and Rx. 60,100 recurring; in subsequent years the recurring charges, for the maintenance of transport animals and the replacement of stores, will be greater, the normal recurring charges for a full year being estimated at Rx. 129,700.

The rise in the rate of exchange causes a large saving in the Exchange on Sterling Expenditure: this saving is sufficient to reduce the total expenditure on the Army in 1896-97 to an amount slightly below the Budget Estimate of 1895-96.

The Revised Estimate of 1895-96 and the Budget Estimate of 1896-97 include Rx. 802,500 and Rx. 382,500 respectively on account of Extra Army Expenditure in Upper Burma.

SPECIAL DEFENCE WORKS.

162. The following table shows the expenditure on "Special Defence Works":—

	Rx.
To end of 1886-87	150,409
1886-87	325,026
1887-88	456,017
1888-89	789,505
1889-90	689,481
1890-91	471,837
1891-92	601,848
1892-93	458,060
1893-94	324,974
1894-95	217,867
1895-96, Budget Estimate Rx. 154,700; Revised Estimate ..	110,500
1896-97	57,500
	<u>4,676,714</u>

The expenditure on Special Defences has now been practically completed. The sum provided for expenditure in 1896-97 should be enough to complete the Special Defences programme as far as is considered necessary. The total expenditure falls short of the sum of Rx. 5,030,000 sanctioned for the Defences as it has been decided not to proceed at present with certain inland defences contemplated in the original programme.

It may be of interest to give a short general description of what has been accomplished, which will be enough to show how greatly this expenditure has added to the defensive strength of India.

The expenditure has sufficed to provide efficient coast defences, armed with modern breech-loading guns, for Aden, Karachi, Bombay, the Hooghly, and Rangoon; also to provide seven first class torpedo-boats, two torpedo gun-boats ("Assaye" and "Plassy"), a new armament for the turretships "Abyssinia" and "Magdala," and a number of armed guard-boats.

Inland, a large sum has been spent on defences and military establishments at Quetta, including an advanced position covering the place, strategic roads, and defences for various bridges, tunnels, etc., on the Sindh-Pishin Railway. The Indus crossings at Attock and Sukkur have been defended; an entrenched position has been formed at Rawal Pindi, and a defensible post at Multan; an arsenal has been established at Ferozepore; and a variety of minor works, such as defences for some important railway bridges and remodelling existing inland defences have been carried out.

SECTION V.—CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.

163. As explained in paragraph 205 of the Financial Statement of March 1895, the programme for Capital Expenditure as it then stood contemplated the expenditure of Rx. 4,400,000 in each of the years 1895-96 and 1896-97.

The importance attached to progress in the construction of railways subsequently led to additions to these amounts. The Budget Estimate of 1895-96, which was prepared for the sum named, was increased by grants equal to the expenditure proposed in the year on the Assam-Bengal Railway, and aggregating Rx. 1,124,100. This increased grant was distributed thus—

	Rx.
Railways	4,774,100
Irrigation Works	750,000

The Assam-Bengal Railway Company, however, has not been able to spend the whole of its grant, and the whole of the grant for Irrigation Works has not been spent. The Revised Estimate for 1895-96 accordingly amounts for Railways to Rx. 4,157,000, and for Irrigation Works to Rx. 705,000. Of the Railway Expenditure the sum of Rx. 534,800 is taken against the Famine Grant as Expenditure on Protective Railways.

The additions made in 1896-97 to the sum of Rx. 4,400,000 are—	Rx.
For the Assam-Bengal Railway	1,188,000
(this is in addition to an expenditure equivalent to £316,100 to be covered by additional capital and debentures which the Company will raise in England).	
For the East Indian Railway	112,200
(this is in addition to expenditure equivalent to £414,700 to be covered by the estimated unexpended portion of the £150,000 debentures raised by the Company during 1895-96, and by £400,000 debentures to be issued by the East Indian Railway Company in England during 1896-97.)	
For the Tihoot Railway	400,000
For the Mandalay-Kunlon Railway	620,000

The total grant in 1896-97 thus becomes Rx. 6,730,200, which is thus distributed —

	Rx.
Railways	5,980,200
Irrigation Works	750,000

Of the Railway Grant Rx. 473,500 is shown against the Famine Grant as expenditure on Protective Railways.

Even the above total does not exhaust the expenditure on the construction of Railways contemplated next year. The following further lines are also to be constructed through the agency of Companies.—

	Probable Approximate Expenditure in 1896-97. Rx.
Extensions of the Bengal-Nagpur Railway to Midnapur, Calcutta, and Cuttack	1,578,600
An extension of the Indian-Midland Railway from Saugor to Katni	886,400
Extensions of the Bengal and North-Western Railway to Benares	600,000
The Southern Punjab Railway from Delhi to Samasata	1,000,000
The South Behar Railway	240,000
The Ahmedabad-Parantij Railway	124,000
Total	<u>4,379,000</u>

These Companies are all either guaranteed or assisted by the Government.

Including the expenditure by the Assam-Bengal and the East Indian Railway Companies from Capital raised in England, the total of the programme for Capital Expenditure on Railways and Irrigation Works in 1896-97 accordingly exceeds twelve crores of rupees.

48.—STATE RAILWAYS—CONSTRUCTION.

164. The Budget grant for 1894-95 amounted to Rx. 3,450,000 as under —

	Rx.
Amount provided under "Not charged to Revenue"	4,000,000
Deduct—Provision for Irrigation Works	550,000
Leaving for Railways under 48	<u>3,450,000</u>

The Revised Estimate for 1894-95 provided for a total expenditure of Rx. 4,610,000 as under —

	Rx.
Amount provided under "Not charged to Revenue"	5,200,000
Deduct—Provision for Irrigation Works	590,000
Leaving for Railways under 48	<u>4,610,000</u>

against which the actual expenditure incurred amounted to Rx. 4,408,953, thus falling short of the Revised Estimate by Rx. 201,047 and exceeding the Budget provision by Rx. 958,953. Of moneys placed at his disposal up to 30th November 1894 (date of despatch of indents from India), the Secretary of State was unable to spend £123,789, which sum, with exchange and charges upon it, amounted to Rx. 227,913.

165. The amounts provided for Railway Construction this year and next are, as explained above, Revised Estimate, 1896-96, Rx. 4,157,000, and Budget Estimate, 1896-97, Rx. 5,980,200, the distribution of which is as follows :—

	Revised Estimate, 1896-96.	Budget Estimate, 1896-97.
	Rx.	Rx.
<i>Expenditure by State Agency—</i>		
Open lines—		
North-Western	199,100	289,900
Oudh and Rohilkhand, including Lucknow-Rae-Bareilly and Bareilly- Rampur-Moradabad	135,900	83,800
Eastern Bengal	141,800	407,500
Burma	11,000	42,800
Warora Colliery	7,000	13,500
Umaria Colliery	5,800	5,400
Frontier Railway Reserve Material	2,300	400
Petroleum operations, Baluchistan	500	..
Bellary-Kistna	100	..
Total	465,800	843,300
<i>Lines under construction—</i>		
East Coast, including Bezwada Extension	690,000	197,800
Mu Valley	121,900	100,000
Mandalay-Kunlon	50,000	620,000
Rae-Bareilly-Benares	60,000	240,000
North Western Railway—Gradient Improvement Works	3,800	10,000
Mari-Attock	259,800	300,000
Mushkaf-Bolan	208,200	195,000
Kotri-Rohri	675,700	511,000
Wazirabad-Lyallpur	207,100	92,500
Cawnpore-Lucknow-Gogra (Linking up scheme)	110,200	8,600
Bezwada-Madras	140,000	800,000
Total	2,526,800	3,055,900
TOTAL STATE AGENCY	2,992,600	3,899,200
<i>Expenditure by Agency or Companies—</i>		
Open lines—		
East Indian	555,000	850,000
Rajputana-Malwa system	104,200	96,900
Tirhoot	60,300	32,500
Bhopal	5,100	3,000
Wardha Coal	700	7,500
Dhond and Manmad	21,600	4,000
South Indian	45,000	50,000
Guntakal-Mysore Frontier	2,000	4,000
Total	793,900	1,047,900
<i>Lines under construction—</i>		
Godhra-Butlam	31,800	..*
Assam-Bengal { Land Part I	85,000	170,000
{ Construction Part II	1,353,300	1,600,000
Rutlam-Ujjain	131,800	47,500
Bezwada-Madras (Madras-Ennore Section)	43,000	..
Tirhoot Railway extensions .. .. .	..	400,000
Total	1,644,500	2,197,500
Total Companies' Agency	2,438,400	3,245,400
TOTAL ALLOTMENTS	5,431,000	7,144,600
Adm—Reserve	86,800	82,100
Total	5,467,600	7,226,700
<i>Deduct—Amount provided for East Indian Rail- way from debentures raised by</i>	Rx.	Rx.
Company	425,000	737,800
Subscribed capital and debentures of the Assam- Bengal Railway Company	976,300	552,000
	1,221,300	1,289,800
GRANT AVAILABLE	4,246,300	5,946,900
Stores	89,300	33,300
	4,157,000	5,980,200

* Included with Rajputana-Malwa Railway system.

49.—IRRIGATION—CONSTRUCTION.

166. The figures of the Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are—

Accounts, 1892-93.	Accounts, 1893-94.	Accounts, 1894-95.	1895-96. Budget.	1896-97. Revised.	1896-97. Budget.
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
531,091	681,684	594,145	700,000	705,000	750,000

The difference of Rx. 5,000 between the Budget and Revised Estimates of 1895-96 was transferred from the extra grant made for railways in the course of the year. The Budget grant provides for an increased allotment in the North-Western Provinces and Oudh.

SECTION VI.—WAYS AND MEANS.

HOME TREASURY.

167. The following are the usual details of the Home Treasury transactions :—

	Budget, 1895-96.	Revised, 1895-96.	Budget, 1896-97.
	£	£	£
RECEIPTS.			
Council Bills	17,000,000	18,300,000	16,500,000
Permanent Debt incurred .. .. .	.....	.....	2,400,000
Capital Receipts from Railway Companies	3,311,500	794,900	2,052,000
Deposits and Advances, net	—1,300	—4,300	4,900
Add—Opening Balance	2,446,164	2,503,124	3,794,724
Total	22,756,364	21,593,724	25,651,624
OUTGOINGS.			
Excess of Expenditure over Revenue	15,739,600	15,490,700	15,735,300
Expenditure not charged to Revenue	849,600	708,000	1,247,100
Permanent Debt discharged .. .. .	.....	1,600	2,313,700
Issues to Railway Companies on Capital Account	3,732,700	927,800	3,580,100
On account of Remittances from India, net	757,000	670,900	311,600
Add—Closing Balance	1,676,464	3,794,724	2,463,324
Total	22,756,364	21,593,724	25,651,624

168. In the Budget Estimate of 1895-96, the net disbursements of the Home Treasury were taken at £17,769,700; it was proposed to provide £17,000,000 of this by the sale of Bills on India, and to meet the balance, £769,700, by a reduction of the cash balances. According to the Revised Estimates the net disbursements will be £17,008,400, an amount practically equal to the original estimate of drawings of the year, and no encroachment on the cash balances would be necessary even if the Secretary of State's drawings were limited to about £17,000,000. The Secretary of State has, however, taken advantage of the trade demands to increase his drawings in 1895-96 by a corresponding reduction in the amount that would otherwise have been drawn in 1896-97. The total drawings in the current year are now expected to be £18,300,000 and the cash balances on 31st March 1896-97 to be £2,118,380 in excess of the Budget Estimate.

169. No addition to the sterling debt has been made in 1895-96, but in accordance with the intention announced in paragraph 237 of the last Financial Statement, a temporary loan of £2,000,000 was raised in the year to repay that amount of India Bills due for repayment on the 12th May 1895. The India Bills were issued in May 1895, having a currency of 12 months. They were taken up at a price which results in an average rate of interest of £1'4s. 7 $\frac{1}{2}$ per cent. per annum.

170. The net issues to Railway Companies in England in 1895-96 are now estimated to be £132,900 against £422,200 entered in the Budget Estimate, showing a reduction of £289,300. The following are the details :—

RECEIPTS.		Budget.	Revised.
Subscribed capital—		£	£
(a) State Lines .. .. .	.. .. .	1,701,200	783,300
(b) Guaranteed Lines .. .. .	.. .. .	1,607,300	..
Miscellaneous .. .. .	.. .. .	3,000	11,600
Total .. .. .	.. .. .	3,311,500	794,900
ISSUES.			
For discharge of debentures—			
(a) State Railways .. .. .	.. .. .	1,171,200	..
(b) Guaranteed Lines .. .. .	.. .. .	1,607,300	..
For Stores, Establishment Charges, etc.—			
State Railways .. .. .	.. .. .	325,100	359,100
Guaranteed Lines .. .. .	.. .. .	630,100	568,700
Total .. .. .	.. .. .	3,733,700	927,800

It was intended to replace Indian Midland Railway Debentures for £1,171,200 and Great Indian Peninsula and Madras Railway Debentures for £1,607,300 by fresh capital, but the debentures have been renewed. On the other hand, the Revised Estimate includes a receipt of £250,700 raised by the Indian Midland Railway Company for expenditure on the Saugor-Katni Railway.

The Estimates of the demands of the Companies for Stores, Establishment Charges, etc., have proved too high, except for the Bengal Central, the Bombay, Baroda and Central India, the Bengal-Nagpur and the Indian Midland Railways. The increase in the case of the last two lines is due to expenditure on the Cuttack-Midnapore-Sini and the Saugor-Katni lines.

171. The reduction in the net Remittances to India of £86,100 is the difference between an increase in the receipts of £210,300 and an increase in the total payments of £124,200. The more important items of increase in the receipts are—

- (1) £149,200 paid by the East Indian Railway Company which issued debentures for £150,000 under the authority of the East Indian Railway Company's Act, being local Act of Parliament 58 and 59 Vict., Cap. 20.
- (2) £32,000 on account of remittances of officers and men of the Hongkong Regiment and Asiatic Artillery; and
- (3) repayment, to the extent of £11,000, of advances at Zanzibar in connection with the Uganda Administration.

As regards the payments, the advances for the purchase of stores for the East Indian and the Rajputana-Malwa Railways are expected to exceed the Budget Estimate by £214,500, but this excess is counterbalanced to some extent by smaller family and miscellaneous remittances to England through Government.

172. The net disbursements at the Home Treasury in 1896-97, excluding Loans and Council Bills, are estimated at £17,917,200, against £17,769,700 in the Budget Estimate of 1895-96. The Secretary of State's present estimate of drawings in 1895-96 exceeds the requirements of the year by about £1,300,000, and this excess diminishes the requirements in 1896-97. It is therefore the present intention of the Secretary of State to draw in 1896-97 £18,500,000 only by Bills on India.

173. No increase in the sterling debt in 1896-97 is contemplated at present, but it is intended to issue India Stock for £2,400,000 in order to discharge £2,000,000 India Debentures falling due on the 16th August 1896, and £313,700 South Indian Railway Debentures falling due on the 1st July 1896. It is also intended to issue India Bills for £2,000,000 to repay the same amount of Bills falling due on the 11th of May 1896.

174. It should be understood that in stating the present intentions of the Secretary of State no sort of pledge is given that he will adhere to the programme.

INDIA.

175. The following is a summary of the Estimate of Ways and Means in India :—

	1895-96.		1896-97.
	Budget.	Revised.	Budget.
	Rx.	Rx.	Rx.
RECEIPTS.			
1. Excess of Revenue in India over the Expenditure charged against it	28,902,100	28,122,100	27,928,300
2. Rupee Loan .. .. .	....	....	4,000,000
3. Increase of the Unfunded Debt, mostly Savings Bank Deposits, net	522,300	653,500	831,100
4. Other items, net	754,300	1,220,200	474,500
5. <i>For Remittances to Secretary of State, net</i>	754,500	693,900	295,500
<i>Add—Opening Balance</i> ..	22,070,488	22,529,488	16,500,488
Total ..	53,612,688	53,219,188	50,029,888
OUTGOINGS.			
6. Excess Expenditure charged to Provincial Balances	623,300	—383,000	886,400
7. Expenditure not charged to Revenue	2,842,400	3,085,400	4,080,000
8. Rupee debt discharged	890,100	591,100	275,000
9. Loans to Municipalities, etc., net	513,400	297,400	406,100
10. <i>Issues on Capital Account to Railway Companies, net</i> ..	196,800	144,200	1,526,400
11. Council Bills— <i>Sterling Amount</i>	17,706,800	18,743,700	16,503,400
12. <i>Do, Exchange</i>	14,777,200	14,239,900	12,296,600
<i>Add—Closing Balance</i> ..	16,062,688	16,500,488	14,055,988
Total ..	53,612,688	53,219,188	50,029,888

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

176. The net transactions of the year 1895-96 as now estimated reduce the cash balances by Rs. 6,929,000 as compared with the reduction of Rs. 6,616,800 anticipated in the Budget Estimate. This improvement of Rs. 312,200 is the balance of a number of differences. There were larger issues from treasuries in consequence of the additions to the Railway Capital expenditure as already explained in paragraph 160, and of the increased payments for Council Bills. On the other hand, the net result of the deposit and loan transactions did not reduce the balances to the extent anticipated. The year is now expected to close with a cash balance of Rs. 16,500,488.

177. The large excess of the cash balances in India over our requirements caused by the failure to sell Council Bills in 1893-94 has now been exhausted, and the Government of India are obliged, with effect from the year 1896-97, to have recourse to the usual rupee loan for Public Works. The total estimate of capital expenditure of Government not charged to Revenue amounts to Rs. 6,256,700 including Rs. 1,198,000 on account of the Assam-Bengal Railway, Rs. 112,200 for the East Indian Railway, and Rs. 400,000 for the Tirhoot Railway extension. In addition to this, we have undertaken to advance in 1896-97 Rs. 1,150,000 to the Indian Midland and Bengal-Nagpur Railway Companies, as explained in paragraph 181 below, for expenditure on new extensions through their agency. The total of the Government outlay and advances to Companies above mentioned amounts to Rs. 7,406,700. This demand we propose to meet by a new rupee loan of Rs. 4,000,000, and by a reduction in the cash balances in India of Rs. 2,444,800. The payments of Council Bills in 1896-97 as entered in the Estimates will be Rs. 23,806,000 including Exchange or Rs. 3,684,000 less than the corresponding figure in the Budget Estimates of 1895-96.

178. The Government of India require a minimum cash balance of between eight and nine crores distributed over all the Treasuries in India in November and December, and the amount of the new loan has been fixed at Rs. 4,000,000 as it is estimated that that sum will be required in order to prevent the balance on 30th November 1896 falling below the minimum. Although it is the present intention of the Government of India to raise a loan of four crores in 1896-97, full liberty is reserved, as usual, to alter the programme as now announced to any extent that may be considered desirable.

179. The following table gives the details of the transactions of Savings Banks during the last few years and the estimated transaction for 1896-96 and 1896-97 :—

YEAR.						Net additions to deposits cash.	Interest.	Total addition.
						Rx.	Rx.	Rx.
1887-88	..	..	..	..	..	656,300	224,000	880,300
1888-89	..	..	..	..	..	685,200	261,800	947,000
1889-90	..	..	..	..	..	— 362,900	272,200	— 90,700
1890-91	..	..	..	..	..	250,700	279,700	530,400
1891-92	..	..	..	..	..	517,900	306,200	824,100
1892-93	..	..	..	..	..	548,900	339,400	888,300
1893-94	..	..	..	..	..	179,900	368,900	548,800
1894-95	..	..	..	..	..	— 84,500	297,000	212,500
1895-96 Budget	..	..	..	..	..	102,800	386,700	489,500
1895-96 Revised	..	..	..	..	..	266,900	309,900	576,800
1896-97 Budget	..	..	..	..	..	422,000	328,800	750,800

As explained in paragraph 244 of the last Financial Statement, the reduction in the Savings Bank rate of interest from 3½ per cent. to 3¼ per cent., which took effect from the 1st of April 1894, checked the increase in the deposits. The check appears to have been temporary only, and the deposits now show a tendency to increase. The figures for deposits, including interest, in the above table include Rs. 89,300 in the Revised Estimate of 1895-96 and Rs. 94,400 in the Budget Estimate of 1896-97 on account of the deposits of Provident Institutions.

180. The net issues on account of loans in 1895-96 are now expected to be Rs. 297,400 against Rs. 513,400 entered in the Budget Estimate, a reduction of Rs. 216,000. This reduction is made up of an increase in the recoveries of Rs. 54,200 and a decrease in the advances of Rs. 161,800. As usual, the Provincial Governments did not fully utilise their allotments; the largest lapses occur in the North-Western Provinces and Oudh, Bengal and Bombay. On the other hand, the Revised Estimate includes an additional allotment of Rs. 37,800 made during the year for expenditure on the Madras Harbour Works. Provision has been made in the Budget Estimate of 1896-97 for net issues on account of loans to the extent of Rs. 406,100. The amount includes a special provision of Rs. 50,000 in Madras for advances to cultivators in connection with the early occupation of waste lands commanded by the Periyar Irrigation Project, and Rs. 40,000 on account of advances in parts of the North-Western Provinces and Oudh affected by the recent scarcity.

181. This head shows the operations of Railway Companies upon their deposit accounts. The net withdrawals in India in 1896-97 will be specially large, as it has been arranged to supply from Government balances Rs. 750,000 to the Bengal-Nagpur Railway for expenditure on the Cuttack-Midnapore-Sini Extension, and Rs. 400,000 to the Indian Midland Railway for expenditure in India on the Sangor-Katni Section of the line. During the course of the year a question has been raised whether some of the Railway Companies should not be allowed to raise a portion of their capital in India by means of rupee-debentures on the guarantee of the Government. On a consideration of all the factors of the problem and especially in view of the limited amount of capital in India available for investment it has been decided, for the present, in the interest as well of the Railway Companies as of the Government, that, so long as the conditions of the Indian money market remain as they now are, all money which it is decided

to raise in rupees in India for railway construction, with the exception of such advances as may be taken by the Government whether the construction of the railway is to be taken by the State or by Companies. It is in accordance with the decision that no advance has been made for the advances by the Government of the amounts mentioned above.

182. The capital expenditure on the East Indian Railway has hitherto been met out of the ordinary allotment for State outlay on railway construction. The total amount of this allotment is fixed from year to year in accordance with the recommendations of the Railway Committee of 1884, and in distributing the amount at their disposal the Government are not bound to be obliged to consider the urgency of the various demands made upon their limited resources. It has not therefore been found practicable to allot, in recent years, for expenditure on the East Indian Railway and its extensions, the full amount that have been considered requisite for the proper development of the undertaking. To meet this deficiency application was made to Parliament for the necessary authority, and under an Act of Parliament of 1893, power has been obtained by the Company to raise, with the previous sanction of the Secretary of State, funds required for the improvement and extension of the East Indian Railway by the issue of debentures or debenture stock on such conditions as may be approved by him. In exercise of this power, the Company raised £150,000 in 1895-96 by means of debentures bearing interest at 2½ per cent., and provision has been made in the Budget Estimate for the raising of £400,000 in 1896-97. In addition to expenditure out of capital raised under the newly conferred power, the Estimates provide for Expenditure on the line by the Government of Rs. 11,24,000 in 1896-97.

SECTION VII.—SUMMARY.

183. The principal features in this statement are—

- (1) The Accounts of 1894-95 have closed with a surplus of Rs. 693,110, after providing for the expenditure of Rs. 556,867 involved in raising the Famine Grant to Rs. 1,80,000.
- (2) The Revised Estimates of 1895-96 show a surplus of Rs. 851,100, being an increase of Rs. 905,200 over the surplus entered in the Budget Estimate of the year. The partial restoration of the Famine Grant to the same extent as in 1894-95 has added Rs. 534,800 to the expenditure. The Chitral Expedition is expected to cost this year Rs. 1,647,500, while the Budget Estimate made a provision of only Rs. 1,00,000 for preparations. The contributions, aggregating Rs. 405,000, which were drawn from Provincial Governments in 1894-95 have been refunded. The rise in the rate of exchange from 13/09d. to 13/68d. the rupee secures a saving of Rs. 1,02,500 in the Exchange on sterling payments. The Opium Revenue has been higher than the Budget Estimate by Rs. 1,06,500, and the Opium Expenditure in India is only Rs. 676,600. The Revenues generally have improved, and the Expenditure, other than that above mentioned, has been kept well below the Budget Estimate.
- (3) The Budget Estimates of 1896-97 show a surplus of Rs. 463,100.
- (4) The Cotton Duties have been reduced from 5 to 3½ per cent., involving a loss of revenue of about Rs. 500,000. The Famine Grant is continued at the amount of Rs. 1,80,000, involving an additional charge of Rs. 473,500. An expenditure of about Rs. 1,00,000 on measures of preparation for mobilisation has been sanctioned. There is a moderate increase in ordinary Expenditure.
- (5) In other respects the Revenues generally show a large improvement as compared with the Budget Estimates of last year. And the rise in the rate of exchange from 13/09d. to 13/75d. the rupee secures the large saving of Rs. 1,58,2,500 in the direct charge for Exchange. The rise in exchange also effects considerable savings in the pay of the British Troops and in Exchange Compensation Allowances.
- (6) The Expenditure on Railway (Capital Account), including East Indian and Assam-Bengal, will be Rs. 5,378,300 in 1895-96 and Rs. 7,270,000 in 1896-97. These amounts are in addition to advances of Rs. 103,600, and Rs. 1,150,000 for expenditure on Railway Construction by the Bengal-Nagpur and Indian Midland Railway Companies, and to the expenditure, from their own funds, of Companies guaranteed or assisted by the Government.
- (7) It is expected that the Secretary of State will sell Council Bills for £15,000,000 in 1895-96 and for £16,500,000 in 1896-97. He intends to borrow in 1896-97 £2,000,000 by the issue of India Stock to discharge certain debentures falling due, and £500,000 by the issue of India Bills to replace India Bills of that amount falling due in May. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills or raised by loans as he may find occasion.
- (8) It is intended to issue a rupee loan of four crores in 1896-97. Full liberty is however reserved to the Government of India to vary this intention in any way and to any extent which may be found expedient.
- (9) The position generally is much more hopeful than it was last year.

GENERAL STATEMENT OF THE ACCOUNTS AND ESTIMATES DISBURSEMENTS OF THE GOVERNMENT

	For details vide Statement.	RECEIPTS			
		Accounts, 1894-95.	Budget Estimate, 1895-96	Revised Estimate, 1895-96.	Budget Estimate, 1896-97
Revenue—		R.	R.	R.	R.
Principal Heads of Revenue—					
Land Revenue	A	25,108,272	28,469,600	28,192,500	21,093,300
Opium .. .. .	..	7,323,757	6,560,600	7,057,100	6,595,300
Salt .. .. .	..	8,865,749	8,691,300	8,795,000	8,700,000
Stamps .. .. .	..	4,625,680	4,645,200	4,721,000	1,732,700
Excise .. .. .	..	5,327,878	5,531,300	5,717,700	5,744,700
Customs .. .. .	..	3,854,955	4,814,700	4,890,200	4,481,000
Other Heads .. .. .	..	8,179,032	8,307,300	8,451,200	8,566,300
Total Principal Heads ..	Rx	63,385,121	65,229,000	65,832,700	66,214,200
Interest	A	815,062	805,100	820,800	848,300
Post Office, Telegraph, and Mint ..	..	2,645,614	2,781,000	2,820,800	2,914,300
Receipts by Civil Departments ..	..	1,638,960	1,630,200	1,677,000	1,657,800
Miscellaneous .. .. .	..	1,227,019	953,900	1,077,800	975,900
Railways .. .. .	..	21,311,160	21,586,800	21,674,800	21,583,200
Irrigation .. .. .	..	2,338,815	2,484,300	2,325,100	2,883,300
Buildings and Roads .. .. .	..	692,477	652,400	688,700	664,600
Receipts by Military Department ..	..	1,010,197	851,600	950,700	873,100
Total Revenue ..	Rx	95,187,429	96,924,300	97,877,900	97,620,700
Debt, Deposits, and Advances—					
Permanent Debt (net incurred) ..	C	4,823,602	...	...	3,811,300
Unfunded Debt (net incurred) ..	..	212,722	522,800	652,500	831,100
Deposits and Advances (net) ..	..	622,831	...	...	...
Loans and Advances by Imperial Govern- ment (net Receipts) .. .. .	..	96,682	...	...	57,900
Remittances (net) .. .. .	..	...	...	683,000	...
Secretary of State's Bills drawn ..	..	16,905,102	17,000,000	18,300,000	16,500,000
Total Receipts ..	..	117,847,298	114,446,600	117,614,400	118,821,000
Balance on 1st April—India ..	Rx	25,565,588	22,679,488	22,629,488	16,800,488
England	£	1,300,564	2,146,164	2,503,124	3,794,724
GRAND TOTAL ..	..	144,713,450	139,272,252	142,847,012	139,116,212

OF THE REVENUE AND EXPENDITURE AND BALANCE AND OF INDIA, IN INDIA AND IN ENGLAND

1896-97				
	1896-97	1895-96	1894-95	1893-94
Expenditure—				
Direct demands on the Revenues	11,782,041	11,200,500	10,377,000	10,433,000
Interest	5,124,177	4,100,000	3,043,000	3,400,000
Post Office, Telegraph, and Mine ..	2,900,170	2,757,000	2,500,000	2,700,000
Salaries and Expenses of Civil Dept.	14,000,000	13,000,000	12,000,000	11,000,000
Miscellaneous Civil Charge ..	1,000,000	1,000,000	1,000,000	1,000,000
Famine Relief and Insurance ..	(10,000)	0	0	0
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) ..	18,000,000	20,000,000	20,000,000	20,000,000
Railway Revenue Account ..	25,000,000	22,000,000	20,000,000	20,000,000
Irrigation	2,000,000	2,000,000	2,000,000	2,000,000
Buildings and Roads	2,000,000	2,000,000	2,000,000	2,000,000
Army Services	2,000,000	2,000,000	2,000,000	2,000,000
Special Defence Works	2,000,000	2,000,000	2,000,000	2,000,000
Total Expenditure, Imperial & Provincial	97,50,170	97,00,000	96,00,000	96,00,000
Add—Provincial Surpluses that in portion of Allotments to Provincial Governments not spent by them in the year	13,912			
Deduct—Provincial Deficits that in portion of Provincial Expenditure defrayed from Provincial balances	75,000			
Total Expenditure charged against Revenue ..	91,491,300	96,47,000	96,00,000	97,00,000
Expenditure not charged to Revenue—				
Capital Outlay on Railways and Irrigation Works	4,416,231	4,400,000	4,000,000	4,000,000
Debt, Deposits, and Advances—				
Permanent Debt (net Discharged) ..	0	0	0	0
Temporary Debt (net Discharged) ..	0	0	0	0
Deposits and Advances (net)	0	0	0	0
Loans and Advances by Imperial Government (net Advances)	0	0	0	0
Loans & Advances by Provincial Governments (net Advances)	271,921	16,000,000	2,000,000	1,000,000
Capital of Railway Companies (net Payments)	650,112	610,000	277,100	2,000,000
Remittances (net)	4,521	2,000	0	0
Secretary of State's Bills paid	15,770,834	17,700,000	17,700,000	17,700,000
Total Disbursements	119,600,834	121,000,000	120,000,000	120,000,000
Balance on 31st March—India	22,52,480	16,062,600	16,000,000	16,000,000
England	2,503,124	16,000,000	16,000,000	16,000,000
Grand Total	144,713,450	13,000,000	11,000,000	10,000,000
Revenue	95,17,429	1,000,000	1,000,000	1,000,000
Expenditure chargeable thereon ..	94,491,710	87,000,000	87,000,000	87,000,000
Surplus	6,311,719	13,000,000	2,000,000	2,000,000

A.—STATEMENT OF THE REVENUE OF

HEADS OF REVENUE.	ACCOUNTS, 1894-95.					REVISED ESTI		
	India.		England.	Exchange. 18-1005/7.	Total.	India.		England.
	Imperial.	Provin- cial and Local.				Imperial.	Provin- cial and Local.	
Principal Heads of Revenue—	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	£
I.—Land Revenue	16,576,796	8,831,476	..	..	25,408,272	16,242,800	9,949,700	..
II.—Opium	7,323,757	..	..	..	7,323,757	7,057,100	..	..
III.—Salt	8,630,126	35,623	..	..	8,665,749	8,757,100	37,900	..
IV.—Stamps	1,223,817	3,461,863	..	..	4,685,680	1,250,200	3,478,800	..
V.—Excise	4,186,525	1,341,151	..	..	5,527,676	4,332,200	1,385,500	..
VI.—Provincial Rates	3,905	3,637,249	..	..	3,541,154	4,100	3,636,400	..
VII.—Customs	3,830,831	24,124	..	..	3,854,955	4,861,100	29,100	..
VIII.—Assessed Taxes	1,034,588	773,472	..	..	1,808,060	1,047,800	790,900	..
IX.—Forest	939,131	692,417	..	..	1,631,548	975,500	711,000	..
X.—Registration	210,449	207,751	..	..	418,200	214,300	211,500	..
XI.—Tributes from Native States	780,070	..	..	..	780,070	800,700	..	..
Total..	44,730,995	18,845,126	..	..	63,585,121	45,542,900	20,289,800	..
XII.—Interest	661,875	146,248	3,789	3,152	815,062	634,700	163,300	13,000
Post Office, Telegraph & Mint—								
XIII.—Post Office	1,623,409	8,406	..	..	1,631,815	1,694,300	9,300	..
XIV.—Telegraph	970,611	..	4,414	3,672	978,697	1,076,800	..	5,700
XV.—Mint	35,067	..	21	18	35,106	30,400	..	..
Total..	2,629,087	8,406	4,435	3,690	2,645,618	2,801,500	9,300	6,700
Receipts by Civil Departments—								
XVI.—Law and Justice { Courts ..	19,935	350,547	..	..	370,482	21,000	359,100	..
Jails ..	36,539	272,339	..	..	308,878	40,300	277,900	..
XVII.—Police	16,575	339,647	..	..	406,222	17,100	395,000	..
XVIII.—Marine	26,189	128,694	..	..	154,883	16,300	144,900	..
XIX.—Education	1,890	212,174	..	..	214,084	2,100	218,800	..
XX.—Medical	218	77,843	1,878	1,563	81,502	400	80,500	1,700
XXI.—Scientific and other Minor Departments	10,025	82,246	374	311	92,959	11,000	89,800	300
Total..	111,344	1,513,490	2,252	1,874	1,626,960	108,200	1,565,300	2,000
Miscellaneous—								
XXII.—Receipts in aid of Super-annuation, &c.	162,481	47,524	94,108	78,266	382,359	155,800	45,500	96,500
XXIII.—Stationery and Printing ..	33,008	52,209	..	..	85,212	33,300	54,900	..
XXIV.—Exchange	227,675	..	..	..	227,675	186,400	..	..
XXV.—Miscellaneous	186,265	333,793	4,757	2,958	531,773	101,200	326,800	3,200
Total..	612,374	433,526	98,865	82,264	1,227,019	476,700	426,200	99,700
Railways—								
XXVI.—State Rys. (Gross Receipts)	17,077,301	1,074,433	230	191	18,152,155	17,252,500	1,122,200	200
XXVII.—Guaranteed Companies (Net Traffic Receipts)	3,050,311	..	..	..	3,050,311	3,270,000	..	..
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	41,694	..	..	..	41,694	29,200	..	..
Total..	20,169,306	1,074,433	230	191	21,244,160	20,551,700	1,122,200	200
Irrigation—								
XXIX.—Major Works: Direct Receipts	654,814	715,773	..	..	1,370,587	737,300	507,900	..
Portion of Land Revenue due to Irrigation	776,139	..	..	..	776,139	856,100	..	..
XXX.—Minor Works and Navigation	40,828	151,261	..	..	192,089	49,100	154,700	..
Total..	1,471,781	867,034	..	..	2,338,815	1,662,500	662,600	..
Buildings and Roads—								
XXXI.—Military Works	59,654	..	..	..	59,654	50,000	..	..
XXXII.—Civil Works	13,939	572,458	25,342	21,084	632,823	18,900	586,800	24,500
Total..	73,593	572,458	25,342	21,084	692,477	68,900	586,800	24,500
Receipts by Military Dept.—								
XXXIII.—Army: Effective	799,110	..	58,556	48,718	906,384	739,700	..	55,200
Non-effective	65,617	..	9,916	8,250	103,813	96,700	..	10,000
Total..	864,727	..	68,472	56,968	1,010,197	836,400	..	65,200
Total Revenues..	71,354,119	23,460,719	203,385	169,213	95,187,429	72,683,500	24,825,500	210,300

* The columns headed "Exchange" are based on the rate of 18-1005/7.

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure, the average rate obtained.

INDIA, IN INDIA AND IN ENGLAND.

DATE, 1896-96.		Increase + Decrease — of Revised, as compared with Budget Estimates, 1895-96, (Excluding Exchange.)	BUDGET ESTIMATE, 1896-97.					Increase + Decrease — of Budget, 1893-97, as compared with Budget Estimates, 1895-96, (Excluding Exchange.)	Increase + Decrease — of Budget, 1896-97, as compared with Revised Estimates, 1895-96, (Excluding Exchange.)
Exchange.* 1876d. (£1=Rs. 17 54.)	Total.		India.		England.	Exchange.* 1876d.	Total.		
			Imperial	Provin- cial and Local.					
Rx.	Rx.		Rx.	Rx.	£	Rx.	Rx.		
..	26,192,500	-177,100	16,827,100	9,466,200	..	..	26,093,370	-276,300	-99,200
..	7,057,100	+196,500	6,895,300	..	..	..	6,895,300	+34,700	-161,800
..	8,795,000	+100,700	8,660,600	40,000	..	..	8,700,000	+5,700	-95,000
..	4,739,000	+80,800	1,252,700	3,480,000	..	..	4,732,700	+84,500	+3,700
..	5,717,700	+183,400	4,351,600	1,363,100	..	..	5,744,700	+210,400	+27,000
..	3,699,500	+45,500	4,200	3,665,600	..	..	3,669,800	+15,500	-29,700
..	4,890,200	+75,500	4,454,000	27,900	..	..	4,481,900	-332,800	-408,300
..	1,333,700	+39,500	1,048,200	795,000	..	..	1,313,200	+44,000	+4,500
..	1,036,500	+44,300	1,008,800	723,500	..	..	1,732,300	+90,100	+45,800
..	425,800	+3,400	215,800	213,000	..	..	428,800	+6,400	+3,000
..	800,700	+11,200	892,300	..	..	..	892,200	+102,700	+91,500
..	65,382,700	+603,700	45,409,900	13,804,300	..	..	65,214,200	-14,900	-618,500
9,800	820,800	+10,100	672,600	167,000	5,000	3,700	848,300	+43,700	+33,600
..	1,703,800	+16,100	1,761,900	8,800	..	..	1,770,700	+83,200	+67,100
4,300	1,086,800	+50,900	1,097,500	..	5,100	3,800	1,106,400	+71,000	+20,100
..	30,400	-37,300	37,200	..	..	..	37,200	-20,500	+6,800
4,300	2,820,800	+39,700	2,896,600	8,800	5,100	3,800	2,914,300	+133,700	+94,000
..	380,100	+8,900	21,200	360,800	..	..	382,000	+10,800	+1,900
..	318,200	+1,600	40,500	274,200	..	..	314,700	-1,900	-3,500
..	412,100	-1,600	16,400	396,300	..	..	412,700	-1,000	+600
..	161,200	+18,900	15,500	138,100	..	..	143,600	+1,300	-17,600
..	220,400	+5,200	2,100	220,900	..	..	224,000	+7,800	+2,600
1,500	83,900	+5,200	300	78,800	1,500	1,200	81,900	+3,300	-1,900
200	101,100	+8,700	9,900	89,500	300	200	99,900	+7,500	-1,200
1,500	1,677,000	+46,900	108,900	1,543,600	1,900	1,400	1,637,800	+27,800	-19,100
72,800	370,600	+4,600	152,200	47,800	90,900	67,800	358,200	-2,800	-7,400
..	88,200	+3,600	31,700	58,200	..	..	88,900	+5,300	+1,700
..	186,400	+98,000	120,000	..	..	..	120,000	+31,800	-66,400
2,400	432,600	+22,500	89,200	314,200	2,500	1,900	407,800	-1,500	-24,300
75,200	1,077,800	+128,700	393,100	419,700	53,400	69,700	975,900	+32,300	-96,400
200	18,375,100	+373,200	17,226,900	1,094,800	200	200	18,322,100	+320,200	-53,000
..	3,270,000	-225,000	3,233,000	..	..	..	3,233,000	-262,000	-27,000
..	29,200	-10,700	28,100	..	..	..	28,100	-11,800	-1,100
200	21,674,300	+137,500	20,488,000	1,094,800	200	200	21,683,200	+46,400	-91,100
..	1,265,200	-85,100	973,700	770,000	..	..	1,743,700	+393,400	+478,500
..	856,100	-73,600	929,900	..	..	..	929,900	+200	+73,800
..	208,800	-500	48,300	161,200	..	..	209,700	+5,400	+5,900
..	2,325,100	-159,200	1,952,100	931,200	..	..	2,883,300	+399,000	+558,200
..	50,000	+4,200	50,000	..	..	..	50,000	+4,200	..
18,500	649,700	+45,400	15,300	555,300	25,200	18,800	614,600	+11,000	-34,400
13,500	698,700	+49,600	65,300	555,300	25,200	18,800	661,600	+15,200	-34,400
41,600	816,500	+67,200	798,900	..	32,800	24,400	766,100	+11,000	-53,200
7,500	114,200	+13,300	94,700	..	10,500	7,800	113,000	+11,800	-1,500
49,100	950,700	+80,500	803,600	..	43,300	32,200	873,100	+25,800	-54,700
158,800	97,877,900	+937,500	72,787,100	24,529,700	174,100	129,800	97,629,700	+709,100	-228,400
Add—Increase on account of Exchange Ra. ..		+16,100					Deduct—Decrease on account of Exchange Ra		-12,700
Total including Exchange Ra		+953,600					Total including Exchange Ra		+696,400
									-257,200

which include transactions in England exchange thereon calculated in accordance with for Bills and Telegraphic Transfers sold during the year.

9.—STATEMENT OF THE EXPENDITURE CHARGEABLE ON THE

HEADS OF EXPENDITURE.	ACCOUNTS, 1894-95.					REVISED ESTI		
	India.		England.	Exchange.* 1810067.	Total.	India.		England.
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.	
Direct Demands on the Revenues—	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	£
1.—Refunds and Drawbacks ..	201,986	73,569	..	..	280,555	221,700	74,400	..
2.—Assignments & Compensations ..	494,105	1,012,245	..	..	1,506,350	520,800	1,085,000	..
Charges in respect of Collection, viz.:—								
3.—Land Revenue ..	390,474	3,657,024	348	283	4,048,132	398,900	3,698,100	100
4.—Opium (including cost of Production) ..	1,613,505	..	1,419	1,181	1,616,105	2,077,300	..	600
5.—Salt (including cost of Production) ..	434,969	62,847	327	272	498,415	450,800	69,500	200
6.—Stamps ..	36,986	130,197	45,103	37,525	175,839	37,300	132,100	45,000
7.—Excise ..	146,036	46,773	..	..	192,809	150,800	50,100	100
8.—Provincial Rates ..	..	56,438	..	..	56,438	..	55,200	..
9.—Customs ..	69,065	105,420	34	28	174,547	76,600	124,800	100
10.—Assessed Taxes ..	14,947	14,824	..	..	29,771	15,000	14,900	..
11.—Forest ..	505,346	436,819	701	583	913,449	520,100	418,400	1,400
12.—Registration ..	115,297	114,334	..	..	229,631	116,500	115,600	..
Total ..	3,948,744	5,685,490	47,930	39,877	8,722,041	4,516,400	5,778,100	47,500
Interest—								
13.—Interest on Debt† other than that charged to Railways and Irrigation Works ..	256,308	118,867	2,611,921	2,173,077	4,647,557	7,281,700	129,700	2,622,700
14.—Interest on other obligations ..	472,106	4,167	102	85	476,400	489,800	3,400	200
Total ..	218,798	123,034	2,612,023	2,173,162	5,124,017	7,771,500	133,100	2,622,900
Post Office, Telegraph & Mint—								
15.—Post Office ..	1,295,330	120,813	103,788	86,350	1,606,281	1,327,600	120,700	104,600
16.—Telegraph ..	644,414	..	89,266	74,268	807,948	724,800	..	102,800
17.—Mint ..	50,640	..	713	593	51,946	50,300	..	500
Total ..	1,990,384	120,813	193,767	161,211	2,466,176	2,102,700	120,700	207,700
Salaries and Expenses of Civil Departments—								
18.—General Administration ..	677,887	908,329	273,303	227,384	2,086,903	671,400	915,400	245,900
19.—Law and Justice { Courts ..	112,031	2,955,844	1,474	1,226	3,070,575	112,900	2,973,500	1,600
{ Jails ..	155,859	749,281	..	..	905,140	150,100	791,900	..
20.—Police ..	665,703	3,321,743	880	707	3,988,003	643,400	3,364,800	900
21.—Marine (including River Navigation) ..	191,976	141,361	185,212	154,093	672,642	199,900	141,300	236,900
22.—Education ..	27,722	1,480,650	1,556	1,298	1,511,223	31,100	1,505,600	1,300
23.—Ecclesiastical ..	185,429	..	60	42	185,521	191,500	..	200
24.—Medical ..	40,175	863,263	6,437	5,355	1,015,230	40,800	973,800	6,200
25.—Political ..	790,342	67,737	21,564	17,941	897,584	901,700	68,000	50,200
26.—Scientific & other Minor Depts.	247,004	175,154	43,248	35,982	501,388	274,500	186,000	29,800
Total ..	3,094,128	10,763,362	533,694	444,056	14,835,208	3,217,300	10,926,300	678,000
Miscellaneous Civil Charges—								
27.—Territorial & Pol. Pensions ..	453,423	..	6,907	5,747	471,077	442,700	..	9,500
28.—Civil Furlough and Absentee Allowances ..	1,271	..	220,681	183,578	405,500	1,100	..	224,000
29.—Superannuation Allowances & Pensions ..	85,852	819,033	1,788,908	1,488,343	4,222,116	86,900	881,800	1,825,300
30.—Stationery and Printing ..	127,766	473,486	46,536	40,321	695,189	152,700	478,400	46,200
32.—Miscellaneous ..	43,133	155,456	39,975	33,259	271,823	30,500	165,300	19,000
Total ..	718,445	1,492,975	2,104,977	1,751,308	6,065,705	713,900	1,523,500	2,124,000
Famine Relief & Insurance—								
33.—Famine Relief ..	..	10,258	..	..	10,258	..	10,500	..
34.—Construction of Protective Railways ..	556,867	..	..	..	556,867	534,800	..	..
35.—Construction of Protective Irrigation Works ..	42,793	..	173	144	43,110	40,200	..	..
Total† ..	599,660	10,258	173	144	610,235	575,000	10,500	..
Carried over ..	10,565,159	18,195,932	5,492,564	4,569,727	38,823,382	10,334,000	18,494,200	5,575,100

* See foot-note to Statement A.

† The "Interest on Debt" is distributed as follows:—

	ACCOUNTS, 1894-95.				REVISED	
	India.	England.	Exchange.	Total.	India.	
	Rx.	£	Rx.	Rx.	Rx.	
Interest on Debt (other than that charged to Railways and Irrigation Works) as above ..	2,611,921	..	2,173,077	4,647,557	7,281,700	1,151,400
Under Railway Revenue Account ..	3,517,197	1,202,096	1,000,125	5,719,418	3,691,800	..
Under Irrigation ..	1,194,115	..	..	1,194,115	1,222,600	..
Total ..	4,578,871	3,814,017	3,173,202	11,561,080	3,763,000	..

†† The following further sums, which are included under XXVI and 38 State Railways, are chargeable to the

REVENUES OF INDIA, IN INDIA AND IN ENGLAND.

DATE, 1895-96.		Increase + Decrease— of Revised, as compared with Budget Estimates, 1895-96. (Excluding Exchange).	BUDGET ESTIMATE, 1896-97.				Increase + Decrease— of Budget, 1896-97, as compared with Budget Estimates, 1895-96. (Excluding Exchange).	Increase + Decrease— of Budget, 1896-97, as compared with Revised Estimates, 1895-96. (Excluding Exchange).
Exchange.* (£1 = ₹ 17-54).	Total.		India.		England.	Total.		
			Imperial.	Provin- cial and Local.				
Rx.	Rx.		Rx.	Rx.	£	Rx.	Rx.	
..	296,100	-28,600	226,800	72,000	..	..	298,900	+2,700
..	1,555,800	+18,500	505,800	1,030,400	..	..	1,536,200	-19,600
100	4,087,200	-101,700	418,100	3,759,200	800	200	4,175,800	+68,500
400	2,078,300	-676,700	2,593,900	..	800	600	2,595,300	+516,800
200	520,500	-13,500	485,300	81,200	200	200	566,900	+32,900
43,900	173,700	-11,000	-38,600	135,300	46,000	31,300	176,900	-8,200
100	207,100	-3,000	167,800	53,700	..	..	221,500	+14,500
..	55,200	-700	..	56,600	..	..	56,800	+700
100	201,000	-9,300	79,100	128,200	..	..	207,300	-2,900
..	29,900	-1,900	15,700	16,700	..	..	31,400	+700
1,000	940,900	-54,600	582,600	463,500	5,600	4,100	1,045,800	+47,200
..	232,100	-5,700	122,700	121,700	..	..	244,400	+6,800
35,800	10,377,800	-890,200	5,157,200	5,907,400	52,800	39,400	11,156,900	-114,700
1,977,500	3,448,800	+88,600	-1,618,300	141,300	2,656,400	1,080,200	3,162,600	-198,300
200	493,600	-25,100	510,000	3,700	200	200	514,100	-4,600
1,977,700	3,942,400	+64,500	-1,108,300	148,000	2,666,600	1,980,400	3,676,700	-208,900
78,900	1,631,800	-24,500	1,370,300	126,500	112,200	83,600	1,692,600	+31,600
77,800	304,700	-22,800	775,600	..	121,700	90,700	988,000	+47,300
400	51,200	-2,400	52,000	..	800	400	52,900	-700
156,600	2,587,700	-49,500	2,197,900	126,500	234,400	174,700	2,733,500	+78,200
185,400	2,018,100	+9,900	667,300	908,500	251,600	187,500	2,014,900	+4,600
1,200	2,089,200	-38,900	114,800	2,996,000	900	700	3,112,400	-16,200
..	942,000	-15,700	161,500	810,800	..	..	972,300	+14,600
700	4,009,800	-87,600	653,700	3,459,300	500	400	4,113,900	+16,800
178,600	756,700	-13,200	210,300	167,100	210,900	157,200	745,500	-3,000
1,000	1,539,000	-48,000	33,800	1,612,000	1,800	1,000	1,648,100	+61,100
200	191,900	-8,400	195,000	..	400	300	195,700	-200
4,760	1,031,500	-12,400	43,400	1,019,700	6,200	4,600	1,073,900	+30,100
37,800	1,057,700	+5,600	872,700	70,000	21,700	16,200	980,600	-55,500
22,500	512,800	+4,500	262,600	194,800	31,400	23,400	542,200	+28,500
432,100	15,148,700	-190,200	3,245,100	11,238,200	524,900	391,300	15,399,500	+92,400
7,200	459,400	-14,400	430,100	..	9,400	7,000	455,500	-18,100
168,900	894,000	+6,100	1,100	..	226,300	168,500	395,600	+8,100
1,378,300	4,170,300	+18,900	87,900	910,000	1,846,500	1,376,500	4,220,300	+69,300
34,800	712,100	+14,700	189,900	495,000	46,200	24,400	715,500	+18,500
14,300	229,100	-12,900	27,500	173,400	24,000	17,900	242,800	-2,800
1,601,500	5,961,900	+12,400	695,500	1,578,400	2,152,100	1,604,300	6,091,300	+75,900
..	10,800	+5,500	..	75,000	..	..	75,000	+70,000
..	534,800	+534,800	473,500	..	..	..	473,500	+473,500
..	40,200	-9,800	50,000	..	..	..	50,000	+9,800
..	585,500	+530,500	523,500	75,000	..	..	598,500	+543,500
4,203,700	38,607,000	-531,500	10,710,900	19,073,500	5,620,900	4,190,100	39,585,400	+470,800

ESTIMATE, 1895-96.			BUDGET ESTIMATE, 1896-97.			
England.	Exchange.	Total.	India.	England.	Exchange.	Total.
£	Rx.	Rx.	Rx.	£	Rx.	Rx.
2,622,700	1,977,500	3,448,800	-1,474,000	2,656,400	1,980,200	3,162,600
1,198,900	904,000	5,794,700	3,396,900	1,194,800	890,700	6,012,400
..	..	1,222,600	1,254,100	..	..	1,254,100
3,821,600	2,881,500	10,466,100	3,707,000	3,851,200	2,870,900	10,429,100

grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protec-
the agency of Companies :-

B.—STATEMENT OF THE EXPENDITURE CHARGEABLE ON THE

HEADS OF EXPENDITURE.	ACCOUNTS, 1894-95.					REVISED ESTI		
	India.		England.	Exchange.* 13-10065.	TOTAL.	India.		England.
	Imperial.	Provin- cial and Local.				Imperial.	Provin- cial and Local.	
	Rx.	Rx.	£	Rx.	Rx.	Rx.	Rx.	£
Brought forward..	10,565,159	18,195,932	5,492,564	4,569,727	38,823,382	10,331,000	18,494,200	5,575,100
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance) .. ..	..	19,609	..	..	19,609	..	9,700	..
Ry. Revenue Account—								
38.—State Railways: Working Expenses	8,408,934	382,097	..	..	8,791,031	8,567,000	376,700	..
Interest on Debt	3,382,919	214,563	983,213	818,017	5,299,011	3,453,430	215,500	980,000
Annuities in purchase of Railways .. ..	..	..	1,702,668	1,416,593	3,119,261	..	..	1,705,400
Interest chargeable against Companies on Advances .. ..	..	..	218,884	182,108	400,992	3,500	..	218,900
Interest on Capital de- posited by Companies.	34,440	..	679,520	565,350	1,279,310	34,000	..	682,000
39.—Guaranteed Companies, Surplus Profits, Land and Supervision	632,236	..	..	..	632,236	532,300	..	..
Interest	6,352	..	2,154,714	1,762,688	3,953,754	3,200	..	2,161,600
40.—Subsidized Companies: Land, &c.	2,605	14,089	..	..	16,694	15,300	10,200	..
41.—Miscellaneous Railway Ex- penditure	101,104	-744	..	..	100,360	75,000	100	..
Total..	12,463,590	610,305	5,738,908	4,774,756	23,592,649	12,773,700	602,500	5,717,900
Irrigation—								
42.—Major Works: Working Expenses	424,475	375,284	..	..	799,759	447,500	343,900	..
Interest on Debt	654,024	540,091	..	..	1,194,115	677,900	544,700	..
43.—Minor Works and Naviga- tion	365,714	580,517	1,444	1,201	958,906	382,700	614,400	1,890
Total..	1,444,243	1,505,892	1,444	1,201	2,952,780	1,508,100	1,503,000	1,890
Buildings and Roads—								
44.—Military Works	962,203	..	24,972	20,776	1,007,951	1,096,700	..	32,000
45.—Civil Works	504,475	3,689,841	82,170	68,364	4,344,850	619,000	3,833,100	88,500
Total..	1,466,678	3,689,841	107,142	89,140	5,352,801	1,715,700	3,833,100	120,500
Army Services—								
46.—Army: Effective	15,342,550	..	1,982,628	1,649,515	18,974,693	17,295,600	..	1,889,000
Non-Effective	903,410	..	2,302,415	1,915,573	5,121,398	912,600	..	2,316,100
Total..	16,245,960	..	4,285,043	3,565,088	24,096,061	18,208,200	..	4,205,100
Special Defence Works—								
47.—Special Defence Works ..	67,322	..	82,176	68,369	217,867	21,700	..	50,600
Total Expenditure, Im- perial and Provincial.	42,257,952	24,021,579	15,707,367	13,068,281	95,055,179	44,561,400	24,442,500	15,701,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year .. ..	..	193,912	..	..	193,912	..	533,100	..
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	..	754,772	..	..	754,772	..	150,100	..
Total Expenditure charged against Re- venue	42,257,952	23,460,719	15,707,367	13,068,281	94,494,319	44,561,400	24,825,500	15,701,000

	ACCOUNTS, 1894-95.				REVISED
	India.	England.	Exchange	Total.	India.
	Rx.	£	Rx.	Rx.	Rx.
Expenditure not Charged to Revenue—					
Capital Outlay, Railways and Irrigation Works—					
48.—State Railways	2,386,845	799,811	665,430	3,852,086	2,386,500
49.—Irrigation Works	585,822	4,548	3,780	594,145	609,900
Total..	2,972,667	804,359	669,210	4,446,231	3,085,400

* See foot-note to Statement A.

REVENUES OF INDIA, IN INDIA AND IN ENGLAND—*contd.*

MATE, 1895-96.		Increase + Decrease— of Revised, as compared with Budget Estimates, 1895-96. (Excluding Exchange).	BUDGET ESTIMATE, 1896-97.					Increase + Decrease— of Budget, 1896-97, as compared with Budget Estimates, 1895-96. (Excluding Exchange).	Increase + Decrease— of Budget, 1896-97, as compared with Re- vised Es- timates, 95-96. (Excluding Exchange).
Exchange.* 18-68d. (£ 1 = ₹ 17-54).	Total.		India.		England.	Exchange.* 18-75d.	Total.		
			Imperial.	Provin- cial & Local.					
Rx.	Rx.		Rx.	Rx.	£	Rx.	Rx.		
4,203,700	38,607,000	-531,500	10,710,900	19,073,500	5,620,900	4,190,100	33,595,400	+470,500	+1,002,000
..	9,700	+300	..	14,500	..	..	14,500	+5,100	+4,800
..	9,033,700	+336,700	8,625,400	385,400	..	..	9,010,800	+313,800	-52,900
738,900	5,387,800	+900	3,655,000	216,100	975,900	727,500	5,574,500	+199,000	+198,100
1,285,900	2,991,300	-500	..	..	1,709,000	1,271,000	2,983,000	+3,100	+3,600
165,100	387,500	+3,500	36,400	..	218,900	163,200	418,500	+36,400	+32,900
514,200	1,230,200	+1,100	35,600	..	708,200	527,900	1,271,700	+28,900	+27,800
..	532,300	-85,700	625,500	..	..	..	625,500	+7,500	+32,200
1,622,800	3,794,600	+1,300	6,900	..	2,160,700	1,610,700	3,778,300	+4,100	+2,800
..	25,500	-4,600	98,100	10,100	..	..	108,200	+78,100	+82,700
..	75,100	-21,900	87,000	..	..	..	87,000	-13,000	+11,900
4,333,900	23,458,000	+227,800	13,169,900	611,600	5,772,700	4,303,300	23,867,500	+657,900	+130,100
..	791,400	-21,800	450,000	370,700	..	..	820,700	+7,500	+29,300
..	1,222,600	+200	703,200	550,900	..	..	1,254,100	+51,700	+31,500
1,400	1,000,300	-15,500	388,900	738,000	1,100	800	1,128,800	+113,600	+129,100
1,400	3,014,300	-37,100	1,542,100	1,659,600	1,100	800	3,203,600	+152,800	+189,900
24,100	1,152,800	-24,300	1,205,800	..	15,800	11,800	1,233,400	+68,600	+92,900
60,700	4,607,300	-41,300	700,900	4,056,900	85,600	63,800	4,907,200	+261,500	+302,800
90,300	5,760,100	-65,600	1,006,700	4,056,900	701,400	75,600	6,140,600	+330,100	+395,700
1,424,300	20,608,900	+940,600	16,560,600	..	2,042,300	1,522,400	20,125,300	+358,900	-581,700
1,746,300	4,975,000	-28,300	919,500	..	2,366,200	1,763,900	5,049,600	+28,700	+57,000
3,706,900	25,583,900	+912,300	17,180,100	..	4,408,500	3,286,300	25,174,900	+387,600	-524,700
3,200	110,500	-43,900	49,100	..	4,800	3,600	57,500	-62,200	-18,400
11838600	96,513,500	+442,300	14,858,800	25,416,100	15909400	11,859,700	98,044,900	+1,941,700	+1,479,400
..	533,100	+1,006,300	..	1,200	..	..	1,200	-263,100	-1,269,400
..	150,100		..	887,600	..	..	887,600		
11838600	96,926,500	+1,468,600	14,858,800	24,522,700	15909400	11,859,700	97,157,600	+1,678,600	+210,000
Deduct—Decrease on account of Ex- change Rx.		-1,420,200					Add-Increase (+) or Deduct—Decrease (—) on account of Exchange Rx.	+1,399,100	+21,100
Total Including Exchange Rx.		+48,400					Total Including Exchange Rx.	+279,500	+231,100

ESTIMATE, 1895-96.

BUDGET ESTIMATE, 1896-97.

England.	Exchange.	Total.	India.	England.	Exchange	Total.
£	Rx.	Rx.	Rx.	£	Rx.	Rx.
704,500	531,200	3,622,200	3,337,100	1,243,000	926,600	5,506,700
3,500	2,600	705,000	742,000	4,100	3,000	760,000
703,000	533,800	1,327,200	1,089,000	1,247,100	929,600	6,256,700

* See foot-note to Statement A.

C.—STATEMENT OF RECEIPTS AND DISBURSEMENTS

	ACCOUNTS, 1894-95.			REVISED ESTIMATE, 1895-96.			BUDGET ESTIMATE, 1896-97.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Revenue (from Statement A)	Rx. 94,814,831	£ 263,385	95,018,216	Rx. 97,509,000	£ 210,300	97,719,300	Rx. 97,816,800	£ 174,100	97,490,900
Exchange added to Revenue	169,213	..	169,213	153,600	..	153,600	129,800	..	129,800
Total.. ..	94,984,044	263,385	95,187,429	97,667,600	210,300	97,877,900	97,446,600	174,100	97,620,700
Permanent Debt incurred—									
<i>Sterling Debt—</i>									
India Stock .. ..	..	6,000,000		..	..		..	2,400,000	
<i>Rupree Debt—</i>									
Rupree Loan .. ..	..	..		..	..		4,000,000	..	
Total.. ..	..	6,000,000	6,000,000	..	..	..	4,000,000	2,400,000	6,400,000
Net.. ..			4,622,662			0			3,811,300
Temporary Debt incurred—									
Temporary Loans .. ..	..	3,000,000	3,000,000	..	2,000,000	2,000,000	..	2,000,000	2,000,000
Net			0			0			0
Unfunded Debt—									
Special Loans .. ..	..	..		1,100	..		..	..
Treasury Notes	600	..		..	..		..	..
Deposits of Service Funds	143,933	..		167,400	..		148,800	..	
Savings Bank Deposits	4,143,805	..		4,404,600	..		5,299,193	..	
Total.. ..	4,288,338	..	4,288,338	4,573,100	..	4,573,100	5,447,900	..	5,447,900
Net.. ..			212,782			653,500			831,100
Deposits and Advances—									
Balances of Provincial Allotments ..	193,912	..		533,100	..		1,200	..	
Excluded Local Funds	834,863	..		799,200	..		774,700	..	
Railway Funds	408,583	..		87,900	..		71,000	..	
Deposits of Sinking Funds	11,120	..		11,800	..		11,700	..	
Departmental and Judicial Deposits ..	17,675,988	..		17,828,000	..		17,437,400	..	
Advances	3,043,662	7,761		2,811,400	1,100		2,583,900	5,400	
Suspense Accounts ..	148,213	..		12,600	..		12,900	..	
Exchange on Remittance Accounts, net ..	137,235	..		..	..		635,000	..	
Miscellaneous	1,004,782	282		..	..		3,400	..	
Total.. ..	25,458,357	8,043	25,466,400	22,084,000	1,100	22,085,100	21,531,200	5,400	21,536,600
Net			622,631			0			0
Carried over ..	122,730,739	9,211,428		124,334,700	2,211,400		128,425,700	4,579,500	

OF THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND.

	ACCOUNTS, 1894-95.			REVISED ESTIMATE, 1896-96.			BUDGET ESTIMATE, 1896-97.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Expenditure Imperial and Provincial (from Statement B)..	66,279,531	15,707,367	81,986,898	69,003,900	15,701,000	84,704,900	70,274,900	15,909,400	86,184,300
Exchange, charged as Expenditure ..	13,068,281	..	13,068,281	11,838,600	..	11,838,600	11,859,700	..	11,859,700
Add—Provincial Surpluses transferred to "Deposits" ..	193,912	..	193,912	533,100	..	533,100	1,200	..	1,200
Deduct—Provincial Deficits, charged against "Deposits"	754,772	..	754,772	150,100	..	150,100	887,600	..	887,600
Total..	78,736,952	15,707,367	94,444,319	81,225,500	15,701,000	96,926,500	81,248,200	15,909,400	97,157,600
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works ..	2,972,667	804,354	3,777,021	3,085,400	708,000	3,793,400	4,080,000	1,247,100	5,327,100
Exchange on Expenditure not charged to Revenue ..	669,210	..	669,210	533,800	..	533,800	929,600	..	929,600
Total..	3,641,877	804,354	4,446,231	3,619,200	708,000	4,327,200	5,009,600	1,247,100	6,256,700
Permanent Debt discharged—									
<i>Sterling Debt—</i>									
India 4 p. c. Stock ..	..	5,000	5,000	..	1,800	1,800	..	..	..
Do. 3½ p. c. Debentures ..	..	..	..	..	..	..	..	2,000,000	2,000,000
South Indian Railway Debentures ..	..	..	..	..	..	..	..	313,700	313,700
<i>Rupee Debt—</i>									
5½ p. c. Loans ..	100	..	100	..	..	..	..	..	..
5 p. c. Loans ..	50	..	50	..	..	..	..	..	..
4½ p. c. Loans ..	172,790	..	172,790	18,500	..	18,500	5,000	..	5,000
4 p. c. Loans ..	989,355	..	989,355	672,500	..	672,500	270,000	..	270,000
Stock Notes ..	43	..	43	100	..	100	..	..	..
Total..	1,172,338	5,000	1,177,338	691,100	1,800	692,900	275,000	2,313,700	2,588,700
Net..	..	..	0	..	..	0	..	..	0
Temporary Debt discharged—									
Temporary Loans ..	..	7,000,000	7,000,000	..	2,000,000	2,000,000	..	2,000,000	2,000,000
Net..	..	..	0	..	..	0	..	..	0
Unfunded Debt—									
Special Loans ..	68,024	..	68,024	200	..	200	..	..	..
Treasury Notes ..	2,850	..	2,850	..	..	..	..	..	..
Deposits of Service Funds ..	98,477	..	98,477	98,800	..	98,800	101,100	..	101,100
Savings Bank Deposits.	3,905,195	..	3,905,195	3,819,500	..	3,819,500	4,515,700	..	4,515,700
Total..	4,075,546	..	4,075,546	3,919,600	..	3,919,600	4,616,800	..	4,616,800
Net..	..	..	0	..	..	0	..	..	0
Deposits and Advances—									
Balances of Provincial Allotments ..	754,772	..	754,772	150,100	..	150,100	887,600	..	887,600
Excluded Local Funds.	810,511	..	810,511	816,100	..	816,100	788,600	..	788,600
Railway Funds ..	508,247	..	508,247	88,900	..	88,900	59,500	..	59,500
Deposits of Sinking Funds ..	..	..	..	500	..	500	..	..	..
Departmental and Judicial Deposits ..	17,633,065	..	17,633,065	17,660,100	..	17,660,100	17,258,800	..	17,258,800
Advances ..	2,375,985	5,522	2,381,507	2,760,300	5,400	2,765,700	2,565,400	500	2,570,800
Suspense Accounts ..	93,424	..	93,424	57,800	..	57,800	20,300	..	20,300
Exchange on Remittance account net ..	..	..	..	1,211,400	..	1,211,400	..	..	..
Miscellaneous ..	61,243	..	61,243	441,700	..	441,700	..	..	..
Total..	22,888,247	5,522	22,893,769	23,166,900	5,400	23,172,300	21,580,200	500	21,580,700
Net..	..	..	0	..	..	0	..	..	0
Carried over ..	110514960	23,522,243	112867203	13,416,000	..	13,416,000	1,193,100	21,470,700	44,100

C.—STATEMENT OF RECEIPTS AND DISBURSEMENTS

	ACCOUNTS, 1894-95.			REVISED ESTIMATE, 1895-96.			BUDGET ESTIMATE, 1896-97.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Brought forward ..	122730730	9,211,428		124324700	2,211,400		128425700	4,579,500	
Loans and Advances by Imperial Government	183,725	..	183,725	131,800	..	131,800	111,500	..	111,500
Net			96,682			0			57,900
Loans and Advances by Provincial Governments ..	328,542	..	328,542	381,500	..	381,500	328,200	..	328,200
Net			0			0			0
Capital Receipts from Railway Companies—									
On Account of Subscribed Capital ..	..	364,048		430,300	763,300		711,100	2,919,000	
Repayments	1,093,415	3,738		1,182,500	11,600		1,181,800	3,000	
Total	1,093,415	367,786	1,461,201	1,612,800	794,900	2,407,700	1,895,900	2,952,000	4,817,900
Net			0			0			0
Remittances—									
Inland Money Orders ..	20,452,305	..		21,807,000	..		22,900,000	..	
Other Local Remittances .. ..	..	..		657,000	..		529,600	..	
Other Departmental Accounts	534,275	..		412,500	..		549,200	..	
Net Receipts by Civil Treasuries from—									
Post Office ..	418,681	..		541,600	..		1,780,500	..	
Telegraph ..	85,319	..		86,900	..		54,800	..	
Guaranteed Rys. ..	2,848,380	..		3,273,700	..		3,311,900	..	
Public Works ..	1,677,764	..		1,729,600	..		1,782,600	..	
Net Receipts from Civil Treasuries by—									
Marine	187,503	..		183,300	..		201,800	..	
Military	14,944,275	..		16,714,700	..		16,116,800	..	
Remittance Account between England and India ..	1,642,313	187,285		810,700	332,000		445,800	537,200	
Total	42,201,355	187,285	42,388,640	46,261,000	332,000	46,593,000	47,573,400	537,200	48,110,600
Net			0			683,000	..		0
Secretary of State's Bills drawn ..	..	16,905,102	16,905,102	..	18,300,000	18,300,000	..	16,500,000	16,500,000
Total Receipts ..	166537776	26,671,601		172711800	21,638,300		173247000	24,568,700	
Opening Balance ..	25,565,588	1,300,564		22,529,488	2,502,124		18,500,488	3,794,721	
Grand Total ..	192103364	27,972,165		195241288	24,141,424		194835188	28,363,421	

OF THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND—*contd.*

	ACCOUNTS, 1894-95.			REVISED ESTIMATE, 1896-97.			BUDGET ESTIMATE, 1896-97.		
	India.	England.	Total	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Brought forward ..	110,514,960	23,522,243		112,522,300	18,416,000		112,722,800	21,470,700	
Loans and Advances by Imperial Government ..	87,043	..	87,043	160,600	..	160,600	53,600	..	53,600
Net			0			23,800			0
Loans and Advances by Provincial Governments ..	599,763	..	599,763	650,100	..	650,100	792,300	..	792,300
Net			271,221			268,600			464,000
Payments to Railway Companies on Capital Account—									
For discharge of Debentures								1,732,400	
For Expenditure ..	1,220,479	890,734		1,737,000	927,800		3,422,300	1,817,200	
Total	1,220,479	890,734	2,111,913	1,737,000	927,800	2,664,800	3,422,300	3,580,100	7,002,400
Net			650,912			277,100			2,154,500
Remittances—									
Inland Money Orders ..	20,430,821	..		21,800,000	..		22,900,000	..	
Other Local Remittances ..	13,581	..		657,000	..		529,600	..	
Other Departmental Accounts	566,340	..		412,500	..		548,200	..	
Net Payments into Civil Treasuries by—									
Post Office ..	418,718	..		541,000	..		1,780,500	..	
Telegraph ..	95,548	..		96,900	..		51,800	..	
Guaranteed Rys. ..	2,848,380	..		3,279,700	..		3,211,800	..	
Public Works ..	1,866,880	..		1,229,600	..		1,763,600	..	
Net Issues from Civil Treasuries to—									
Marine	192,814	..		188,300	..		201,800	..	
Military	14,944,275	..		16,564,700	..		16,116,800	..	
Remittance Account between England and India	183,750	1,056,064		146,800	1,002,900		150,300	818,800	
Total	41,381,097	1,056,064	42,437,161	44,907,100	1,002,900	45,910,000	47,277,900	818,800	48,126,700
Net			48,521			0			16,100
Secretary of State's Bills paid	15,770,534	..	15,770,534	18,743,700	..	18,743,700	16,503,400	..	16,503,400
Total Disbursements	169,573,876	25,469,941		178,740,800	20,546,700		180,779,200	25,898,600	
Closing Balance	22,529,488	2,503,124		16,500,488	3,794,724		14,055,985	2,463,824	
Grand Total ..	192,103,364	27,972,165		195,241,288	24,141,424		194,835,185	28,362,424	

D.—ACCOUNT OF PROVINCIAL AND LOCAL SAVINGS CHARGED TO REVENUE, AND HELD AT THE DISPOSAL OF PROVINCIAL GOVERNMENTS UNDER THEIR PROVINCIAL CONTRACTS.

PROVINCIAL AND LOCAL BALANCES.

NOTE.—These Balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Accounts, 1894-95.										
Balance at end of 1893-94	..	15,036	298,097	484,174	140,308	437,423	347,486	734,912	807,521	3,777,503
Added in 1894-95	..	150	..	..	18,924	169,706	2,583	92,328	..	288,796
Spent in 1894-95	192,196	286,653	27,422	4,273	24,811	64,098	128,752	844,656
Balance at end of 1894-95..	..	15,195	85,901	197,521	131,811	602,946	325,264	763,142	673,769	3,216,643
Revised Estimate, 1895-96.										
Balance at end of 1894-95 (by Accounts)	..	15,195	85,901	197,521	131,811	602,946	325,264	763,142	673,769	3,216,643
Added in 1895-96	26,800	217,300	8,500	107,800	4,600	79,000	89,100	533,100
Spent in 1895-96	..	200	..	..	..	..	..	..	..	150,100
Balance at end of 1895-96..	..	14,995	112,701	414,821	140,311	710,746	329,864	842,142	767,869	3,599,643
Budget Estimate, 1896-97.										
Balance at end of 1895-96 (by Revised Estimate)	..	14,995	112,701	414,821	140,311	710,746	329,864	842,142	767,869	3,599,643
Added in 1896-97	1,200	..	..	..	..	..	..	1,200
Spent in 1896-97	..	400	..	133,400	43,600	240,300	46,000	189,400	126,700	887,600
Balance at end of 1896-97	..	14,595	113,901	281,421	96,711	470,446	283,864	652,742	641,169	2,713,243

**E-STATEMENT OF NET REVENUE AND EXPENDITURE-INDIA
AND ENGLAND.**
PART I-INCOME.

REVENUE.		Accounts, 1894-95.		Revised Estimate, 1895-96.		Budget Estimate, 1896-97.	
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
I.—Land Revenue, &c.:							
1. Land Revenue	25,358,386			26,141,700		26,048,000	
2. Forest	1,623,244			1,662,300		1,729,600	
3. Tributes from Native States	779,190			800,700		892,200	
Deduct—	27,760,820			28,604,700		28,669,800	
Assignments.. ..	1,090,643			1,120,000		1,111,100	
NET	—	26,670,177		27,504,700		27,558,700	
II.—Opium	7,323,755			7,057,100		6,893,200	
Deduct—							
Assignments.. ..	5,092			5,100		5,100	
NET	—	7,318,663		7,052,000		6,890,100	
III.—Taxation:							
1. Salt	8,628,910			8,760,000		8,667,500	
2. Stamps	4,568,484			4,075,700		4,677,000	
3. Excise	5,500,403			5,693,500		5,719,400	
4. Provincial Rates	3,535,623			3,631,700		3,664,600	
5. Customs	3,774,870			4,782,600		4,384,200	
6. Assessed Taxes	1,794,708			1,826,600		1,830,000	
7. Registration	416,993			424,800		427,700	
Deduct—	28,219,991			29,854,800		29,350,400	
Assignments.. ..	410,615			430,700		420,000	
NET	—	27,809,376		29,424,100		28,830,460	
IV.—Miscellaneous Receipts, (i.e., Mint, Gain by Exchange and Miscellaneous)	—	470,785		369,100		269,300	
		62,269,001		64,349,900		63,648,500	

PART II—EXPENDITURE.

CHARGES.		Accounts, 1894-95.		Revised Estimate, 1895-96.		Budget Estimate, 1896-97.	
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
I.—Debt Services	—	4,308,955		—	3,121,600	—	2,828,400
II.—Military Services:							
1. Army	23,085,891			24,633,200		24,295,800	
2. Military Works	946,297			1,102,800		1,183,400	
3. Special Defence Works	217,867			110,500		57,500	
Total	—	24,252,058		—	25,846,500	—	25,536,700
III.—Collection of Revenue:							
1. Land Revenue, including District Administration	4,048,132			4,087,200		4,175,800	
2. Opium	1,616,105			2,075,300		2,593,300	
3. Forest	913,413			940,900		1,048,800	
4. Other Heads	1,357,150			1,419,500		1,505,000	
Total	—	7,935,136		—	8,525,900	—	9,321,900
IV.—Commercial Services							
Net Expenditure—							
1. Railway	2,848,469			1,783,700		2,274,300	
2. Irrigation	613,965			689,200		320,300	
Total	2,962,434			2,472,900		2,594,600	
Deduct—Net Receipts—							
Post Office	25,534			71,800		78,100	
Telegraph	170,748			182,100		118,400	
Total	196,283			253,900		196,500	
Net	—	2,766,171		—	2,219,000	—	2,398,100
V.—Civil Services:							
1. Civil Departments	13,206,243			13,471,700		13,741,700	
2. Miscellaneous Civil Charges	5,328,311			5,277,000		5,339,400	
3. Famine Relief and Insurance	610,235			585,500		598,500	
4. Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	19,800			9,700		14,500	
5. Civil Works	3,712,027			3,983,600		4,292,600	
Add or Deduct—	22,874,131			23,302,500		23,986,700	
Provincial Surplus or Deficit	560,860			383,000		888,400	
Total	—	22,313,571		—	23,685,500	—	23,100,300
Excess of Income over Expenditure	—	61,576,891		—	63,399,500	—	63,185,400
		693,110			951,400		463,100
		62,269,001			64,349,900		63,648,500

ACTS PASSED DURING THE YEAR 1895-96.

ACTS PASSED BY THE GOVERNMENT OF INDIA.

- ACT No. I of 1895—An Act to amend the Presidency Small Cause Courts Act, 1882.
 ACT No. II of 1895—An Act to amend the Burma Boundaries Act, 1880.
 ACT No. III of 1895—An Act to amend the Indian Penal Code, Act VI of 1864, and the Indian Post Office Act, 1866.
 ACT No. IV of 1895—An Act to amend sections 366 and 371 of the Code of Criminal Procedure, 1882.
 ACT No. V of 1895—An Act to amend the Cantonments Act, 1889.
 ACT No. VI of 1895—An Act to amend the Dekkhan Agriculturists' Relief Acts, 1879 to 1886.
 ACT No. VII of 1895—An Act to amend certain sections of the Code of Civil Procedure and the Punjab Laws Act, 1872.
 ACT No. VIII of 1895—An Act to amend Act V of 1861 (an Act for the Regulation of the Police).
 ACT No. IX of 1895—An Act to confer on Presidency Magistrates and District Magistrates certain powers and authorities in relation to the surrender of fugitive criminals.
 ACT No. X of 1895—An Act to provide for the payment by Railway Companies registered under the Indian Companies Act, 1882, of interest out of Capital during construction.
 ACT No. XI of 1895—An Act to remove certain doubts as to the validity of certain proceedings and acts of certain officers of the Pegu and Tenasserim Divisions in Lower Burma and to prevent their being raised in the future.
 ACT No. XII of 1895—An Act to give power to Companies to make certain alterations in the instruments under which they are constituted and to amend the Indian Companies Act, 1882.
 ACT No. XIII of 1895—An Act to amend sections 632 and 652 of the Code of Civil Procedure.
 ACT No. XIV of 1895—The Pilgrim Ships Act, 1895.—An Act to make better provision for the regulation of Pilgrim Ships.
 ACT No. XV of 1895—An Act to explain the Transfer of Property Act, 1882, so far as relates to grants from the Crown and to remove certain doubts as to the powers of the Crown in relation to such grants.
 ACT No. XVI of 1895—An Act to repeal certain obsolete Enactments and to amend certain other Enactments.
 ACT No. XVII of 1895—An Act to validate certain marriages solemnized in the Civil and Military Station of Bangalore.
 ACT No. XVIII of 1895—An Act to amend the Lower Burma Village Act, 1880, and the Lower Burma Towns Act, 1892.
 ACT No. XX of 1895—An Act to incapacitate ex-King Theebaw from binding himself by contract so as to give rise to any enforceable pecuniary obligation, and to provide for an enquiry into his present state of indebtedness.
 ACT No. XXI of 1895—An Act to amend the Upper Burma Laws Act, 1886, and the Shan States Act, 1888.
 ACT No. I of 1896—An Act to amend the Indian Emigration Act, 1883.
 ACT No. II of 1896—The Cotton Duties Act, 1896, an Act to provide for the Imposition and Levy of certain Duties on Cotton Goods.
 ACT No. III of 1896—An Act to amend the Indian Tariff Act, 1894.
 ACT No. IV of 1896—An Act to amend the Indian Ports Act, 1889.
 ACT No. V of 1896—An Act to amend the Foreign Jurisdiction and Extradition Act, 1879.
 ACT No. VI of 1896—An Act to amend the Indian Penal Code.
 ACT No. VII of 1896—An Act to amend the Presidency Small Cause Courts Act, 1882.
 ACT No. VIII of 1896—An Act to provide for the establishment of Bonded Warehouses at places other than Customs-ports, and to afford facilities bonding of Salt in such Warehouses.
 ACT No. IX of 1896—An Act to amend the Indian Railways Act, 1890.
 ACT No. X of 1896—An Act to amend the Indian Volunteers Act, 1869.
 ACT No. XI of 1896—An Act to amend the Legal Practitioners Act, 1879.
 ACT No. XII of 1896—The Excise Act, 1896—An Act to amend the law relating to the Excise revenue in force in Northern India, Burma and Coorg.
 ACT No. XIII of 1896—An Act to amend the Code of Criminal Procedure, 1882.
 ACT No. XIV of 1896—An Act to amend the Government Tenants (Panjab) Act, 1893.
 ACT No. XV of 1896—An Act to amend the Glanders and Farcy Act, 1879.
 ACT No. XVI of 1896—An Act to amend the Indian Post Office.
 ACT No. XVII of 1896—An Act to amend the Panjab Land Revenue Act, 1837.
 ACT No. XVIII of 1896—An Act to amend the Panjab Municipal Act, 1891.
 ACT No. XIX of 1896—An Act to provide for the temporary appointment from time to time of an additional Judicial Commissioner for the Central Provinces.
 ACT No. XX of 1896—The Sindh Incumbered Estates Act 1896—An Act to amend the law providing for the Relief of Jagirdars and Zamindars in Sindh.

ACTS PASSED BY THE GOVERNMENT OF BOMBAY.

- BOMBAY ACT No. I of 1895—An Act to amend the Aden Port Trust Act, 1888.
 BOMBAY ACT No. II of 1895—An Act to amend the Bombay Tramways Act, 1874.
 BOMBAY ACT No. III of 1895—An Act to amend the Bombay Civil Courts Act, 1869.

THE INDIAN EMIGRATION ACT, 1883.

ACT No. I OF 1883.

An Act to amend the Indian Emigration Act, 1883.

WHEREAS it is expedient to amend the Indian Emigration Act, 1883, it is hereby enacted as follows :—

1. In section 105, sub-section (i), of the said Act, for the words “under a contract” the words “under, or with a view to entering into, an agreement” shall be substituted.

2. After section 105 of the said Act the following section shall be added, namely :—

“106. The Governor-General in Council may, from time to time, by notification in the Gazette of India, declare that all or any of the provisions of this Act or the rules thereunder shall not apply, or shall apply subject to such conditions, modifications or restrictions as to the Governor-General in Council may seem expedient, in the case of Natives of India departing out of British India under an agreement made with, or on behalf of, Her Majesty’s Government to labour for hire in any country beyond the sea.”

Provided that no notification under this section shall be issued unless the Governor-General in Council is first satisfied that the fair treatment of Natives of India so departing out of British India has, by rules or otherwise, duly been secured.”

THE COTTON DUTIES ACT, 1894.

ACT No. II OF 1894.

An Act to provide for the Imposition and Levy of certain Duties on Cotton Goods.

WHEREAS it is expedient to repeal the Cotton Duties Act, 1894, and to impose certain duties on cotton goods; it is hereby enacted as follows :—

Preliminary.

Title, extent and commencement. 1. (1) This Act may be called the Cotton Duties Act, 1894.

(2) It extends to the whole of British India; and

(3) It shall come into force at once.

Repeal.

2. (1) The Cotton Duties Act, 1894, is hereby repealed,

(2) But all the provisions in respect of drawback contained in sections 17 to 24 of that Act shall be deemed to be in force in respect of all duty paid thereunder, and all sums recoverable, liabilities incurred, officers appointed or authorised, warehouses licensed and rules and directions made under that Act shall, so far as may be, be deemed respectively to be recoverable, and to have been incurred, appointed or authorised, licensed and made under this Act.

Definitions. 3. In this Act, unless there be something repugnant in the subject or context,—

(1) “the Principal Act” means the Sea Customs Act, 1878 :

(2) “Chief Customs Authority” means, in the Presidency of Fort St. George, and the territories respectively under the administration of the Lieutenant-Governors of Bengal and the North-Western Provinces and the Chief Commissioner of Oudh, the Board of Revenue; in the Presidency of Bombay outside Sind, the Commissioner of Customs; in Sind, the Commissioner; in the Punjab and Burma, the Financial Commissioner; and elsewhere the Local Government or such officer as the Local Government may, by notification in the Official Gazette, appoint in this behalf by name or in virtue of his office :

(3) “Collector” means—

(a) at Calcutta, Bombay, Madras, Rangoon and Karachi, the Collector of Customs, and

(b) in any other place, the Collector or Deputy Commissioner of the District or such other officer as the Local Government may appoint in this behalf, and includes

(c) every officer for the time being duly authorised by the Local Government to perform all or any of the duties of a Collector under this Act :

(4) “cotton yarn” or “yarn” means yarn wholly or partly composed of cotton fibres :

(5) “cotton goods” or “goods” includes all tissues and other articles (except yarn and thread), woven, knitted or otherwise manufactured, wholly or partly, from cotton yarn :

(6) “mill” means any building or place where cotton goods are woven, knitted or otherwise manufactured by machinery moved otherwise than by manual labour, and includes every part of such building or place :

(7) “warehouse” means a place licensed for the storage of goods under this Act, and includes every public or private warehouse duly appointed or licensed under section 15 or 16 of the Principal Act or under section 2 of the Inland Bonded Warehouses Act, 1887 :

(8) “customs port,” “foreign port,” “vessel” and “master” have respectively the meanings defined for them in the Principal Act.

Performance of duties of Customs officers by subordinate officers.

4. The officers subordinate to a Collector shall, unless the Local Government shall otherwise so direct, for the purposes of this Act, perform the duties imposed and exercise the powers conferred upon officers of Customs under the Principal Act.

PART I—EXCISE.

Application of Principal Act.

Modifications to be made in Principal Act as applied to this Part. 5. In the application of the Principal Act or any particular section or sections thereof to this part the following modifications shall be made therein, namely:—

- (a) "the owner of the goods" shall include the managing agent or other principal officer of a mill;
- (b) for "the bill of entry" or "shipping-bill" shall be substituted "the return required by this Act";
- (c) every reference to a warehouse, or warehousing, shall be construed as referring to a "warehouse" as hereinbefore defined.

Duty.

Imposition of duty on cotton goods produced in British Indian mills. 6. There shall be levied and collected at every mill in British India, upon all cotton goods produced in such mill, a duty at the rate of $\frac{3}{4}$ per centum on the value of such goods.

Explanation.—Goods are said to be produced within the meaning of this section when they are issued out of the premises of the mill. But, in the case of any mill in which the goods are chiefly or largely made up and sold otherwise than as piece-goods, the Governor-General in Council may direct that goods shall be reckoned as produced when they are issued out of the weaving section or sections of the mill.

Power to Governor-General in Council to fix tariff values of such goods. 7. (1) The Governor-General in Council may, from time to time, by notification in the Gazette of India, fix, for the purpose of levying the said duties, tariff values of all such goods as aforesaid or of any particular description or descriptions thereof, and alter any tariff values for the time being in force.

(2) Such tariff value shall, for the purposes of this Act, be deemed to be the "real value" of the goods to which it applies, but save as aforesaid all goods shall be assessed under this Act at their real value.

(3) For the purposes of this Act the real value shall be deemed to be—

- (a) the wholesale cash price, less trade discount for which goods of the like kind and quality are sold or are capable of being sold at the time and place of production without any abatement or deduction whatever, except of the amount of the duties payable on the production thereof;
- (b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction, except as aforesaid.

Delivery of monthly returns of goods produced by mill-owners. 8. (1) The owner of every mill shall prepare and deliver, or cause to be prepared and delivered, to the Collector each month a return, of all cotton goods produced at his mill during the preceding month; and shall subscribe a declaration of the truth of such return at the foot thereof.

(2) Unless otherwise prescribed by any rules under this Act, every such return shall state for each description of goods the quantity produced during the period to which the return relates, and the real value of such goods.

(3) Every such return shall also contain such further information and be in such form and be subject to such conditions as to verification and otherwise as may be prescribed by any rules under this Act.

(4) Each return shall be delivered to the Collector or posted to his address within three working days, and at most within seven days, of the period to which it relates; and the first of such returns shall be made for the month of February, 1896, and shall include all goods produced since the commencement of this Act.

Explanation.—"Working day" in this sub-section means every day except a public holiday as defined in section 25 of the Negotiable Instruments Act, 1881.

Assessment of duty the period to which the return relates, and unless the amount and notice requiring thereof is immediately tendered shall cause a notice in such form as may be prescribed by any rules under this Act, to be served on the owner requiring him to make payment of the amount assessed within ten days of the date of service of the said notice.

(2) A notice under sub-section (1) may be served on the owner of a mill, by delivering or tendering to him or his agent at his ordinary place of business a copy of the notice, or, if this cannot be conveniently done, by fixing a copy of the notice on one of the outer doors of the mill.

Application of certain sections of Principal Act to assessment and recovery of duty under this Act.

10. Sections 21 to 34, 37, and 39 to 41, all inclusive, of the Principal Act, shall apply to the assessment and recovery of the duties imposed by this Act:

Provided that the rate of duty and the tariff valuation applicable to any goods which have not been warehoused as hereinafter provided shall be those in force at the time when the goods were produced and not when the return was delivered as provided

b) the said section 37.

11. (1) If any duty payable under this Act is not paid within the time fixed by any such notice as aforesaid for the payment thereof, the Collector may, in lieu thereof, recover any sum not exceeding double the amount of duty so unpaid, which he shall, in his discretion, think it reasonable to require.

(2) All sums recoverable under sub-section (1) shall be recovered in the manner provided in Act II of 1886, section 30, sub-sections (1), (2) and (3), with respect to the sums therein referred to.

Warehousing.

12. (1) The Chief Customs Authority may from time to time license any room or place as a warehouse for the storage of cotton goods, and for the purposes of this Act every such room or place shall be deemed to be a warehouse and to have been duly licensed under the Principal Act.

(2) There shall be payable in respect of every such warehouse such and the like licensing fees and other payments as may for the time being be payable in respect of a private warehouse licensed under the Principal Act :

Provided that the Chief Customs Authority may remit the whole or any part of such fees or other payments in respect of any particular warehouse,

13. (1) The owner of any mill may apply for leave to deposit in a warehouse any goods in Permission to deposit respect of which duty has become leviable under section 6 but has goods in warehouses. not yet been assessed under section 9.

(2) Such application shall be in writing signed by the applicant, and shall be in such form as may be prescribed by the Chief Customs Authority.

Application to goods so deposited of provisions of Chapter XI of Principal Act.

14. All the provisions of Chapter XI of the Principal Act, so far as the same are applicable to imported goods of a similar description, shall apply to all goods in respect of which an application has been made under section 13.

15. When any goods have been deposited in a warehouse, the quantity and particulars thereof shall be specified as so deposited in the return made under section 8 for the period in which the goods were produced, or in a separate return for that same period, and the said goods shall be deducted in the assessment and collection of duty.

Inspection.

Power to Collector to inspect mills and take copies of records and accounts.

16. (1) The Collector, or any officer duly appointed by the Local Government in that behalf, shall have free access at all reasonable times during working hours to any mill and, subject to any order of the Local Government in this behalf, to any part of any mill.

(2) Any such officer may at any time, with or without notice to the owner, examine the working records, sale records, and accounts of any mill, and take copies of, or extracts from, all or any of the said records or accounts, for the purpose of testing the accuracy of any return, or of informing himself as to any particulars regarding which information is required for the purposes of this Act or any rules thereunder.

(3) Any mill-owner may object to submitting to any officer under the rank of a Collector any record or any account containing the description or formulae of any trade process ;

but, if he objects to the inspection of any record or account by such an officer on the ground of its containing such description or formulae, he must submit his objection in writing to the officer for transmission to the Collector, and the officer may then and there seal up the record or account pending the orders of the Collector.

Information acquired to be deemed official secrets within meaning of Act XV, 1889.

17. (1) All such copies and extracts, and all other information acquired by any such officer on the inspection of any mill or warehouse, shall be regarded as strictly confidential, and shall be deemed to be official secrets.

(2) If any such officer shall disclose to any person other than a superior officer any such official secret as aforesaid without the previous consent in writing of the Chief Customs Authority, he shall be guilty of a breach of official trust, and shall, upon conviction thereof, be punishable in the manner provided by section 4 of the Indian Official Secrets Act, 1889.

(3) The restriction imposed by section 5 of the last-mentioned Act shall not apply to a prosecution for a breach of an official trust under this Act.

Export and Drawback.

18. If any dutiable goods are exported by sea to any foreign port before the return in respect of them has been delivered to the Collector under section 8, the owner of the mill in which they were produced may apply in writing to the Customs Collector at the port of shipment, who, on being satisfied that such goods have actually been shipped for export, shall issue a certificate stating the quantity and particulars of such goods and that they have actually been so shipped.

19. When any certificate has been applied for under section 18, the quantity and particulars of the goods mentioned in the application shall be specified as so shipped in the return made under section 8 for any period not later than that in which they were shipped, and, if the Collector is satisfied that the said goods have been so shipped and that the conditions (if any) imposed by rules under this Act have been complied with the said goods shall be deemed to be so shipped in the assessment and collection of duty.

20. (1) When any dutiable goods are exported by sea from any customs port to any foreign port, the exporter may apply to the Customs Collector at the port of shipment for the repayment as drawback of any duty which may have been paid under this Act in respect of such goods.

(2) In every application made under sub-section (1) the applicant must state the description or descriptions of the goods in respect of which drawback is claimed, the mill at which the goods were produced, and, as nearly as possible, the dates on which they were produced, and such further particulars, if any, as may be prescribed.

21. (1) The drawback shall be allowed by the Collector if it is shown to his satisfaction that the goods in respect of which drawback is applied for have paid duty within twelve months of the date on which they are shipped for export, and that the conditions (if any) imposed by rules under this Act have been complied with.

(2) Drawback shall not cease to be admissible merely by reason of the goods in respect of which it is applied for having been bleached, dyed, coloured or printed after having been produced within the meaning of section 6.

Power to prohibit re- 22. (1) The Governor-General in Council may, from time to time, by notification in the Gazette of India, prohibit the payment of drawback on the exportation of cotton goods to any specified foreign ports.

(2) Any notification already made under section 22 of the Cotton Duties Act, 1894, shall be deemed to have been made under this section.

No repayment of duty shall be allowed in respect of any cotton goods on which duty has been paid—

(a) when the goods are of less value than the amount of drawback claimed, or

(b) when the claim is for drawback amounting to less than five rupees in respect of any single shipment.

Application of sections 51 and 52 of Principal Act to claims under this Act.

24. Sections 51 and 52 of the Principal Act shall apply to every claim for drawback under this Act.

Offences and Penalties.

25. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the second column thereof with reference to such offences respectively :—

1. Contravening any rule made under this Act.	Penalty not exceeding five hundred rupees.
2. Concealing or attempting to conceal, or knowingly permitting or procuring to be concealed, any goods liable to duty under this Act with intent to evade payment of the duty or any part thereof.	Such goods shall be liable to confiscation, and every person convicted of the offence shall be liable to a penalty not exceeding three times the value of the goods.
3. Omitting to make any return required by section 8 or refusing to sign or complete the same.	Penalty not exceeding one thousand rupees.
4. Making and delivering any such return containing any statement not true to the best of the information and belief of the person making the same.	The penalty provided in the Indian Penal Code, section 199, for making a false statement in a declaration.
5. Altering or falsifying any record or book of account kept in the mill with the intention of defrauding the revenue.	The penalty provided in the Indian Penal Code, section 465, for the commission of forgery.
6. Omitting, without reasonable cause, to keep samples as provided in section 28.	A penalty for each offence not exceeding two hundred rupees.
7. Omitting to keep such proper records and books of account as may be prescribed by any rule under this Act.	Penalty not exceeding five hundred rupees and a further penalty of twenty rupees for every day after the date of the conviction during which the offence is continued.
8. Omitting to make and deliver any return which by any rule under this Act ought to have been made and delivered.	Penalty not exceeding one thousand rupees.
9. Intentionally obstructing any Collector or other officer in the exercise of any powers given under this Act.	Imprisonment for a term not exceeding six months, or fine not exceeding one thousand rupees, or both.
10. If any goods in respect of which a certificate has been obtained under section 18, or any goods on the entry of which for export drawback has been paid, are not duly exported or are unshipped or relanded at any customs port not having been duly relanded or discharged under the provisions of the Principal Act.	Such goods, together with any vessel used in the unshipping or relanding them, shall be liable to confiscation, and the master of the vessel from which such goods are so unshipped or relanded, and any person by whom or by whose orders or means such goods are so unshipped or relanded or who aids or is concerned in such unshipping or relanding, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.

11. If any goods are entered for drawback which are of less value than the drawback claimed. Such goods shall be liable to confiscation.
12. If any goods are found concealed in any place, box or closed receptacle in any mill and are not duly accounted for to the satisfaction of the Collector. Such goods shall be liable to confiscation.
13. If any goods are found in any mill in excess of the quantity entered in the return or not corresponding with the statement therein contained. Such goods shall be liable to confiscation or to be charged with such increased duty as the Chief Customs Authority may direct.
14. If when any cotton goods are passed by tale or by package any omission or misdescription thereof tending to injure the revenue be discovered. The person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to the Government by such omission or misdescription, unless it be proved to the satisfaction of the Collector or other officer that the variance was accidental. Such Collector or officer shall be liable on conviction to a fine not exceeding five hundred rupees.
15. If any Collector or officer subordinate to a Collector does any act or is guilty of any omission in contravention of this Act or of any rule or order made thereunder; or, with intent to cause injury or annoyance to any person, vexatiously and unnecessarily makes use of any power conferred upon him under this Act.
16. The offences described in the Principal Act, section 167, Schedule Nos. 41—53, both inclusive, in reference to warehousing of dutiable goods. The penalties prescribed in the same Schedule in respect of such offences respectively.
- Magistrates having jurisdiction. 26. All offences against this Act may be tried summarily by a District or Presidency Magistrate or a Magistrate of the First Class.
- Application of section 168 of Principal Act to cases of confiscation under this Act. 27. Section 168 of the Principal Act shall apply to all cases of confiscation of goods under this Act.

Miscellaneous.

- Samples of certain goods to be taken by mill-owners at time of manufacture and to be available for inspection. 28. (1) The owner of every mill shall, in the case of any goods other than those for which tariff values have been fixed under Section 7, take a sample or samples of such goods, at the time or manufacturing the same, and shall preserve such samples for reference for at least six months after the said goods are produced.
- (2) Such samples shall be at all times available for inspection by the Collector, or by any officer appointed under section 16; and an examination thereof shall, if the goods themselves cannot conveniently be examined, be deemed to be an examination of the goods within the meaning of section 31 of the Principal Act.
- (3) The Governor-General in Council may define by rule what shall in any specified case be a sufficient sample for the purposes of this section.
29. (1) The Collector or any officer appointed under section 16 may at any time take Power to Collector to take samples. samples of any goods for examination or for ascertaining the value thereof, or for any other necessary purpose.
- (2) The owner may when required to deliver any sample to an officer appointed under section 16 seal up such sample in a cover addressed to the Collector; and in such case the said officer shall deliver such cover intact to the Collector.
- (3) Every sample shall, if practicable, be restored to the owner, or, at his option, sold by the Collector, and the proceeds accounted for to the owner.
- Records and accounts 30. The owner of every mill shall keep such records and books to be kept by mill-owners. of account as may be prescribed by any rules under this Act.
- Mill-owners to make periodical returns of cotton yarn spun by machinery. 31. The owner of every mill or place where cotton yarn is spun by machinery moved otherwise than by manual labour shall make periodical returns to the Collector of the quantity and description of all such yarns, in such form, with such particulars, and at such intervals, as may be prescribed by any rule under this Act.
- Application of certain provisions of Principal Act to proceedings under this Act. 32. All the provisions of Chapter XVII of the Principal Act, except sections 169, 170, 177, 182, 184, 185, 187, 190, 191 and 193, shall apply to all proceedings under this Act.
- Power to Local Government to reverse or modify orders under this Act. 33. The Local Government may, on the application of any person aggrieved by any decision or order passed under this Act reverse or modify such decision or order.
- Certain provisions of Principal Act to be incorporated in this Act. 34. The provisions of sections 198, 201, 204, 205 and 206 of the Principal Act shall be deemed to be incorporated in this Act.
- Application of section 10, Act VIII, 1894, duties under this Act. 35. The provisions of section 10 of the Indian Tariff Act, 1894, shall apply to duties on cotton goods imposed under this Act.

Power to Governor-General in Council to make rules under this Act,—

- (a) prescribing the form of any return required by or under this Act and the particulars to be contained therein respectively, and the manner in which the same is to be verified, and all such other conditions in respect thereof as may be necessary;
- (b) requiring returns of yarns spun;
- (c) prescribing the form of the notice to be issued by the Collector under section 9;
- (d) regulating the inspection of mills, and the powers and duties of Collectors and other officers in respect thereof;
- (e) regulating the provision of warehouses under this Act, and the deposit and discharge of goods therein and therefrom, and the powers and duties of the Collector in respect thereof;
- (f) prescribing the records and books of account to be kept by owners of mills under this Act;
- (g) prescribing the conditions under which alone exemption from duty and repayment as drawback shall be allowed under sections 19 and 21; and,
- (h) generally, for carrying into effect the provisions of this Act.

(3) The application of any such rule may be confined to any place or places specified therein.

PART II.—INLAND CUSTOMS DUTIES.

Levy of duties on cotton goods passing into British India from foreign territory.

(2) The Governor-General in Council may, by notification in the Gazette of India, declare that any territory situated within or bordering on, but not forming part of, British India shall be deemed, for the purposes of this section, to be foreign territory.

(3) The Governor-General in Council may, from time to time, by notification in the Gazette of India, prohibit or restrict the bringing of cotton goods into British India from any such foreign territory, or prescribe the routes by which alone they may be brought.

(4) The provisions of section 19A of the Principal Act shall apply to all goods brought or attempted to be brought into British India in contravention of any such notification.

Application of provisions of Principal Act as to drawback on export goods taxed under this Part.

PART III.—TRANSITORY PROVISIONS.

Drawback in respect of yarns in mills produced, purchased or imported before the 23rd January, 1896.

- (a) were produced at his mill within the meaning of clause (b) of the Explanation to section 5 of the Cotton Duties Act, 1894, or
- (b) were obtained by purchase or on account from another mill-owner, after having been produced by the latter, within the meaning of clause (c) of the said Explanation, or
- (c) were imported and customs-duty paid thereon,

and have not before the commencement of this Act formed part of any goods produced within the meaning of this Act, he shall be entitled to receive, by way of deduction from the amount of duty payable in respect of any goods produced out of such yarns at any time within three months after the passing of this Act, an amount not exceeding the duty which he may show to the satisfaction of the Collector to have been paid upon such yarns, under the operation of the Cotton Duties Act, 1894, or the Indian Tariff Act, 1894:

Provided that the said yarns shall not have been used solely for borders.

Mode of making claims for drawback under section 39.

(2) Any mill-owner who intends to claim drawback under section 39 shall within a week after the passing of this Act deliver to the Collector a full statement showing,—

- with respect to clauses (a) and (b) of the said section, the quantity and count of yarn and, as far as possible, the monthly returns in which they were included;
- with respect to clause (c) of the said section, the quantity and count of yarn and the date and particulars of the payment of import duty thereon.

(3) Such statement shall be subscribed and verified by the mill-owner, and the Collector may, by inspection or otherwise, satisfy himself of its correctness.

(4) No deduction shall be allowed under section 39 unless the yarns in respect of which deduction is claimed have been included in the statement prepared under this section.

(5) No duty shall be levied under this Act on any goods which at the commencement of this Act are upon the premises of any mill and are ready for issue therefrom, either without undergoing any further process, or after being made up into bales or packets:

Provided that a list of such goods be made up and deposited with the Collector within seven days from the commencement of this Act.

(6) The returns of the production of such goods prepared under section 8 of this Act shall be separate from those of other goods.

Return of yarn as under section 7, Act XVII, 1894, to be delivered in February, 1896, but no duty leviable on yarn produced on or after the 23rd January 1896.

(7) The return of yarn prescribed by section 7 of the Cotton Duties Act, 1894, which would, but for the repeal of the said Act, become due for delivery to the Collector on or before the fifteenth day of February, 1896, shall be prepared and delivered as if the said Act were still in force; but no duty shall be assessed or collected in respect of any yarn produced on or after the twenty-third day of January 1896.

THE INDIAN TARIFF ACT, 1894.

ACT No. III of 1896.

An Act to amend the Indian Tariff Act, 1894.

WHEREAS it is expedient to repeal Schedules II to V, both inclusive, of the Indian Tariff Act, 1894, as amended by Act XVI of 1894, and to substitute other Schedules for them; It is hereby enacted as follows :—

Substitution of new Schedules For Schedules II to V, both inclusive, appended to for Schedules II to V, Act VIII, the said Indian Tariff Act, 1894, as so amended, the 1894, as amended by Act XVI, Schedules appended to this Act shall be substituted. 1894.

SCHEDULE II.—(IMPORT TARIFF.)

Arms, Ammunition and Military Stores,

including also any articles other than those included in Nos. 1 to 12 of this Schedule, which are "arms" within the meaning of the Indian Arms Act, and any articles which the Governor-General in Council may, by notification in the Gazette of India, declare to be "ammunition" or "military stores" for the purposes of this Act.

Names of Articles.	Duty. Rs. a.
1. Fire-arms other than pistols, including gas and air guns and rifles, for each	50 0
2. Barrels for the same, whether single or double, for each	30 0
3. Pistols for each	15 0
4. Barrels for the same, whether single or double, for each	10 0
5. Springs used for fire-arms, including gas and air guns and rifles, for each	8 0
6. Gunstocks, sights, blocks, and rollers, for each	5 0
7. Revolver-breeches, for each cartridge they will carry	2 8
8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm, including a gas and air gun or rifle, not herein otherwise provided for, and all tools used for cleaning or putting together or loading the same, for each	1 8
9. Machines for making, loading or closing cartridges, for each	10 0
10. Machines for capping cartridges, for each	2 8

Exception I.—Articles falling under the 5th, 6th, 8th, 9th, or 10th head of the foregoing list, when they appertain to a fire-arm falling under the 1st or 3rd head, and are fitted into the same case with such fire-arm, are free.

Exception II.—The following are also free, namely :—

- (a) Arms forming part of the regular equipment of an officer entitled to wear diplomatic, military, naval, or police uniform ;
- (b) A sword, a revolver, or a pair of pistols when accompanying an officer of Her Majesty's Regular Forces, or a commissioned officer of a volunteer corps, or certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, to be imported by the officer for the purposes of his equipment ;
- (c) Swords and revolvers which are certified by an Inspector-General of Police to be part of the ordinary equipment of members of the Police Force under his charge ;
- (d) Swords forming part of the equipment of native commissioned officers of Her Majesty's Army ;
- (e) Swords for presentation as army or volunteer prizes ;
- (f) Arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a Native State in India which may be maintained and organized for Imperial service ;
- (g) Morris' tubes and patent ammunition when imported by Officers commanding British and Native regiments or volunteer corps, for the instruction of their men.

Proviso 1.—No duty in excess of ten per cent. *ad valorem* shall be levied upon any of the articles numbered 1 to 10 in the foregoing list when they are imported in reasonable quantity for his own private use by any person lawfully entitled to possess the same.

Proviso 2.—When any articles which have been otherwise imported, and upon which duty has been levied or is leviable under numbers 1 to 10, are purchased retail from the importer by a person lawfully entitled as aforesaid, in reasonable quantity, for his own private use, the importer may apply to the Customs Collector for a refund or remission (as the case may be) of so much of the duty thereon as is in excess of ten per cent. *ad valorem*; and if such Collector is satisfied as to the identity of the articles, and that such importer is in other respects entitled to such refund or remission, he shall grant the same accordingly.

Tariff Rate of
valuation. duty.

- | | | |
|--|---------------------|---------------|
| 11. Gunpowder, all sorts. | Rs. a. | } 10 p. cent. |
| 12. All other sorts of arms, ammunition and military stores. | <i>ad valorem</i> . | |

SCHEDULE III.—(IMPORT TARIFF.)
LIQUORS, OPIUM, SALT, AND SALTED FISH.

No.	Names of Articles.	Per	Rate of Duty.
1	LIQUORS—		
	Ale, beer and porter	Impl. gallon or six quart bottles.	1 anna.
	Cider and other fermented liquors..		
	Liqueurs	" " "	Rs. 6.
	Spirit which has been rendered effectually and permanently unfit for human consumption .		
	Spirit when used in drugs, medicines, or chemicals in a proportion of less than twenty per cent. of spirit of the strength of London proof	<i>ad valorem.</i>	Five per cent.
	Spirit when so used in a proportion of twenty per cent. and upward.	Impl. gallon or six quart bottles of the strength of London proof.	Rs. 6, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Spirit, perfumed, in wood or in bottles.	Impl. gallon or six quart bottles.	Rs. 8.
	Spirit, other sorts	Impl. gallon or six quart bottles of the strength of London proof.	Rs. 6, and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
	Wines—		
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Impl. gallon or six quart bottles.	Rs. 2-8.
	All other sorts of wines not containing more than 42 per cent. of proof spirit.	" " "	Rs. 1.
	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to spirit, other sorts.		
2	OPIUM NOT COVERED BY A GOVERNMENT PASS	Seer of 80 tolas ..	Rs. 24.
3	SALT	Indian maund of 82½ lbs. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
4	SALTED-FISH, wet or dry .	" "	Such rate or rates of duty not exceeding twelve annas, as the Governor-General in Council may, by notification in the Gazette of India, from time to time prescribe

SCHEDULE IV.—(IMPORT TARIFF.)

GENERAL DUTIES.

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	ANIMALS, LIVING.		Rs. a.	
1	HORSES, CATTLE, SHEEP, and all other living animals of all kinds .. .. .	....	....	Free.
	ARTICLES OF FOOD AND DRINK.			
2	COFFEE	cwt.	70 0	Five per cent.
3	FRUITS AND VEGETABLES, except fresh fruits and vegetables not separately enumerated, which are free—			
	Almonds without shell	h.	48 0	"
	" in the shell	"	15 8	"
	Cashew or cajoo kernels	h.	12 0	"
	Cocanuts	thousand	35 0	"
	" kernel (khopra)	cwt.	11 0	"
	Currants, European, in cases	"	10 0	"
	" " in cans	"	22 0	"
	" Persian	"	14 0	"
	Dates, dry, in bags	"	5 8	"
	" wet	"	4 0	"
	" " in pots and boxes	"	8 8	"
	Figs, Persian, dried	"	8 0	"
	Garlic	"	5 0	"
	Hops .. .. .	....	....	Free.
	Pistachio nuts	cwt.	32 0	Five per cent.
	Prunes, Bussora (alu-Bokhara)	"	20 0	"
	Raisins, black	"	10 0	"
	" kishmish, Persian Gulf and Red Sea	"	15 0	"
	" munakka, Persian Gulf and Red Sea	"	9 0	"
	" other sorts .. .. .	....	ad valorem	"
	Walnuts	cwt.	10 0	"
	All other sorts of fruits and vegetables .. .. .	....	ad valorem	"
4	GRAIN AND PULSE, including broken grain and pulse, but not including flour .. .. .	....	....	Free.
5	MINERAL AND AERATED WATERS and all unfermented and non-alcoholic beverages .. .. .	....	ad valorem	Five per cent.
6	PROVISIONS, OILMEN'S STORES, & GROCERIES—			
	Bacon in canva; and cans, jowls and cheeks	lb.	0 14	"
	Beef and pork	(terce of 3 cwt.	100 0	"
	"	barrel of 2 cwt.	75 0	"
	Biche de mer	cwt.	50 0	"
	Butter	lb.	1 0	"
	Cheese	lb.	0 14	"
	China preserves	box of six jars	5 8	"
	" fruit preserves, dry candied	lb.	0 5	"
	Cocum	cwt.	5 0	"
	Fish-maws	"	100 0	"
	Flour	barrel or sack of 200 lbs.	20 0	"
	Ghi	cwt.	40 0	"
	Groceries not otherwise described	"	ad valorem	"
	Pork hams	lb.	0 14	"
	Sago	cwt.	8 8	"
	Shark-fins	"	40 0	"
	Singally and Sozille	"	25 0	"
	Tapioca	"	9 8	"
	Vinegar, European, in wood	Imperial gallon	1 0	"
	" Persian	"	1 8	"
	" Country	"	0 6	"
	All other sorts of Provisions, Oilmen's Stores, and Groceries .. .. .	....	ad valorem	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
ARTICLES OF FOOD AND DRINK— <i>contd.</i>				
			Rs. a.	
7	SPICES—			
	Betelnuts—Goa	cwt.	17 0	Five per cent.
	" —in the husk	thousand	2 0	"
	" —all other sorts .. .. .	....	<i>ad valorem</i>	"
	Cardamoms, Ceylon	cwt.	150 0	"
	Chillies, dry	"	11 0	"
	Cloves	"	20 0	"
	" stems and heads	"	4 0	"
	" in seeds, nailavang	"	8 8	"
	Ginger, dry	"	16 0	"
	Mace	lb.	1 8	"
	Nutmegs	"	1 0	"
	" in shell	"	0 8	"
	Pepper, black	cwt.	16 0	"
	" long	"	7 0	"
	" white	"	30 0	"
	All other sorts of spices .. .. .	....	<i>ad valorem</i>	"
8	SUGAR, China, candy	cwt.	20 0	"
	" loaf	"	21 0	"
	" crystallised beet	"	13 0	"
	" " and soft, from China.. .. .	"	13 0	"
	" " " " Mauritius	"	11 0	"
	" soft or raw, other than from Mauritius or China	"	10 0	"
	" all other sorts, including saccharine produce of all kinds and confectionery. ....	....	<i>ad valorem</i>	"
9	TEA, black	lb.	0 8	"
	" green.. .. .	"	0 12	"
CHEMICALS, DRUGS, MEDICINES AND NARCOTICS, AND DYEING AND TANNING MATERIALS.				
10	CHEMICAL PRODUCTS AND PREPARATIONS—			
	Acid, sulphuric		0 2	"
	Alkali, country (sajji-khar).. .. .	cwt.	1 8	"
	Alum	"	5 0	"
	Arsenic	"	21 8	"
	" China mansli.. .. .	"	17 0	"
	Bicarbonate of soda	"	7 0	"
	Copperas, green	"	3 0	"
	Explosives, namely, blasting gelatine, dynamite, roburite, tonite and all other descriptions and including detonators and blasting fuse .. .. .	....	<i>ad valorem</i>	"
	Sal ammoniac	cwt.	37 0	"
	Sulphate of copper	"	15 8	"
	Sulphur (brimstone), flour	"	6 0	"
	" ("), roll	"	5 12	"
	" ("), rough	"	4 8	"
	All other sorts of chemical products and preparations, including saltpetre and borax .. .. .	....	<i>ad valorem</i>	"
11	DRUGS, MEDICINES AND NARCOTICS—			
	Aloes, black	cwt.	14 0	"
	" Socotra	"	20 0	"
	Aloe-wood	lb.	6 0	"
	Asafoetida (hing)	cwt.	65 0	"
	" coarse (hingra)	"	21 0	"
	Atary, Persian.. .. .	"	18 0	"
	Bansiochan (bamboo camphor)	lb.	0 4	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	CHEMICALS, DRUGS, MEDICINES AND NARCOTICS, AND DYEING AND TANNING MATERIALS— <i>contd.</i>		Rs. a.	
11	DRUGS, MEDICINES AND NARCOTICS— <i>contd.</i>			
	Brimstone (amalsara)	cwt.	50 0	Five per cent.
	Calumba or Colombo Root.. .. .	"	7 0	"
	Camphor, Bhimsaini (baras)	lb.	70 0	"
	" refined cake	"	1 4	"
	" crude in powder... .. .	"	0 12	"
	Cassia lignea	cwt.	22 0	"
	China root (chobchini), rough	"	8 0	"
	" " ("), scraped	"	17 8	"
	Cubebs	"	25 8	"
	Galangal, China	"	7 0	"
	Pellitory (akalkara)	"	40 0	"
	Peppermint, crystals from China and Japan ..	lb.	11 8	"
	Quinine and other alkaloids of cinchona ..	....	....	Free.
	Salap	cwt.	80 0	Five per cent.
	Senna leaves	"	4 0	"
	Storax, liquid (rose meloes)	"	54 0	"
	Tobacco, unmanufactured .. .. .	....	....	Free.
	" manufactured .. .. .	....	ad valorem	Five per cent.
	All other sorts of drugs, medicines and narcotics except opium (for which see Schedule II) ..	....	"	"
12	DYEING AND TANNING MATERIALS—			
	Alizarine dye, dry, 40 per cent... .. .	lb.	1 7	"
	" " " 50 "	"	1 10	"
	" " " 60 "	"	1 15	"
	" " " 70 "	"	2 2	"
	" " " 80 "	"	2 8	"
	" " " 100 "	"	2 12	"
	" " liquid, 10 per cent.	"	0 5	"
	" " " 16 "	"	0 8	"
	" " " 20 "	"	0 10	"
	Aniline " " indigo blue	"	0 9	"
	" " dry	"	1 8	"
	Avar bark	cwt.	4 8	"
	Buzgand (gulyista)	"	27 0	"
	Cochineal	lb.	1 2	"
	Gallnuts, myrabolams	cwt.	4 0	"
	" Persian	"	35 0	"
	Madder or manjit	"	7 0	"
	Orchilla weed	"	5 0	"
	Sappan wood and root	"	5 8	"
	All other sorts of dyeing and tanning materials ..	....	ad valorem	"
	METALS AND MANUFACTURES OF METALS.			
13	HARDWARE AND CUTLERY, including ironmongery and plated-ware, and also including machines, tools, and implements to be worked by manual or animal labour except water-lifts, sugar-mills, oil-presses, and parts thereof, and any other machines and parts of machines ordinarily used in processes of husbandry, or for the preparation for use or for sale of the products of husbandry which the Governor-General in Council may, by notification in the Gazette of India, exempt, all of which are free .. .. .	....	ad valorem	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	METALS AND MANUFACTURES OF METALS— <i>contd.</i>		Rs. a.	
14	<p>MACHINERY, namely, prime movers, and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire-engines, and other machines in which the prime-mover is not separable from the operative parts ..</p> <p>(and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts, and which are intended for—</p> <p>(a) the preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching and dyeing of cotton, jute, hemp, silk, wool or other fibres and any other process intervening between the raw material and the finished product as packed ready for the market;</p> <p>(b) the smelting and milling of iron and other metallic ores and the manufacture of iron, steel and other metals;</p> <p>(c) the manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope and twine;</p> <p>(d) the milling of rice;</p> <p>(e) the manufacture of tea in all its stages from the drying of the leaf to its packing for the market inclusive;</p> <p>(f) the pulping of coffee;</p> <p>(g) printing presses;</p> <p>(h) foundries and workshops of iron and other metals;</p> <p>(i) railway workshops;</p> <p>(j) the refining of petroleum, and the manufacture of vegetable oils;</p> <p>(k) the crushing of bones and bricks;</p> <p>(l) the manufacture of lac;</p> <p>(m) potteries;</p> <p>(n) sawmills;</p> <p>(o) agriculture, mining, navigation, dredging and pumping;</p> <p>(p) such other manufactures and industries as the Governor-General in Council may from time to time specify:</p> <p>Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.</p> <p>Note.—Machinery and component parts thereof made of substances other than metal are included in this entry.</p> <p>MACHINERY and component parts thereof not included in the foregoing exemptions ..</p>	....	....	Free.
15	<p>METALS, unwrought and wrought, and articles made of metals—</p> <p>Brass beads, ghungri, China thousand</p> <p>„ foil or dandkpana, white, 10½" × 4½" .. hundred leaves</p>		0 12 1 4	Five per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
METALS AND MANUFACTURES OF				
METALS— <i>contd.</i>				
15	METALS, unwrought and wrought, and articles made of metals— <i>contd.</i>		Rs. a.	
	Brass, foil or danksana, coloured, $10\frac{1}{2}'' \times 4\frac{1}{2}''$..	hundred leaves	1 12	Five per cent.
	" old	cwt.	26 0	"
	" sheets, flat or in rolls, very thin	"	100 0	"
	" wire	lb.	0 7	"
	" all other sorts .. ..	....	ad valorem	"
	Copper, Australian	cwt.	40 0	"
	" bolt	"	50 0	"
	" braziers, and sheets	"	45 0	"
	" China cash	"	30 0	"
	" Japan	"	39 0	"
	" nails and composition nails	"	50 0	"
	" old	"	33 0	"
	" pigs and slabs	"	38 0	"
	" sheathing, plate, and raised bottoms ..	"	48 0	"
	" tiles, ingots, cakes and bricks	"	40 0	"
	" China, white, copper-ware	lb.	1 2	"
	" foil or danksana, white, $10\frac{1}{2}'' \times 4\frac{1}{2}''$..	hundred leaves	2 6	"
	" " coloured, $10\frac{1}{2}'' \times 4\frac{1}{2}''$..	"	3 3	"
	" wire, including wire of phosphor-bronze	lb.	0 9	"
	" all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free .. ..	....	ad valorem	"
	Gold bullion and coin .. ..	....	...	Free.
	Gold leaf, European	hundred leaves	3 4	Five per cent.
	Iron, anchors and cables .. ..	....	ad valorem	One per cent.
	" angle T and channel	ton	110 0	"
	" angle and T (if galvanised)	"	160 0	"
	" " (if tinned) .. ..	....	ad valorem	"
	" bar plate, and sheet, Lowmoor	ton	310 0	"
	" bar, of any kind not specified in this number .. ..	....	ad valorem	"
	" beams, joists, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes ..	....	" 94 0	"
	" flat, square, and bolt, including Scotch ..	ton	"	"
	" " " including Scotch (if galvanised) ..	"	150 0	"
	" " " (if tinned) .. ..	....	ad valorem	"
	" hoop, plate, and sheet other than Swedish ..	ton	122 0	"
	" nails, rose, wire, and flat-headed ..	cwt.	10 0	"
	" nails, clasp	"	17 0	"
	" nails, other sorts, including galvanised ..	....	ad valorem	"
	" nail-rod	ton	104 0	"
	" nuts and bolts .. ..	....	ad valorem	"
	" old	cwt.	2 8	"
	" pig	ton	60 0	"
	" pipes and tubes, including fittings therefor, such as bends, bolts, elbows, tees, sockets, flanges, and the like .. ..	....	ad valorem	"
	" plate (if galvanised)	ton	200 0	"
	" plates, tinned .. ..	....	ad valorem	"
	" rails, chairs and fish-plates other than those described in No. 93, also spikes (commonly known as dogs-pikes) ..	....	"	"
	" rice bowls	set of ten	" 6 0	"
	" " "	set of six	3 0	"
	" " " not in sets .. ..	....	ad valorem	"
	" rivets and washers	cwt.	10 0	"
	" " (if galvanised)	"	15 0	"
	" " (if tinned) .. ..	....	ad valorem	"
	" rod, round, other than Swedish, under half an inch in diameter	ton	105 0	"
	" sheets and ridging, galvanised	cwt.	10 0	"
	" " " tinned .. ..	....	ad valorem	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	METALS AND MANUFACTURES OF METALS—<i>contd.</i>			
15	METALS, unwrought and wrought, and articles made of metals— <i>contd.</i>			
	Iron, Swedish, flat, square, and bolt	ton	Rs. 2. 142 0	One per cent.
	" " nail-rod	"	142 0	"
	" " round rod, under half an inch in diameter	"	140 0	"
	" wire, including fencing wire and wire-rope, but excluding wire netting .. ..	....	ad valorem	"
	" all other sorts, including wire netting .. ..	....	"	Five per cent.
	Lametta .. ..	....	" 12 0	"
	Lead, ore, galena	cwt.	10 0	"
	" pig	"	ad valorem 12 0	"
	" pipes .. ..	....	" 12 0	"
	" sheets	cwt.	....	Free
	" " for tea-chests .. ..	....	1 0	Five per cent.
	Orsidue and brass leaves, European	lb.	0 12	"
	" " " China	"	40 0	"
	Patent or yellow metal, sheathing, sheets, and bolts	cwt.	27 0	"
	Patent or yellow metal, sheathing, sheets, and bolts, old	lb.	1 8	"
	Quicksilver	cwt.	16 0	"
	Shot, bird .. ..	....	ad valorem	"
	Silver bullion or coin, except current coin of the Government of India, which is free (see), angle, channel and spring .. ..	....	"	One per cent.
	" bar and blooms .. ..	....	"	"
	" basic all sorts (other than galvanised or tinned basic steel sheets)	ton	100 0	"
	" basic sheets (if galvanised)	"	210 0	"
	" " (if tinned) .. ..	....	ad valorem	"
	" beams, joists, pillars, girders, bridgeworks and other descriptions of steel imported exclusively for building purposes .. ..	....	"	"
	" cast and blistered of any kind not specified in this number .. ..	....	" 14 0	"
	" hoops	ton	ad valorem	"
	" nails .. ..	....	" 60 0	"
	" nuts and bolts and half rods	ton	ad valorem	"
	" old .. ..	....	140 0	"
	" pipes and tubes	ton	" 220 0	"
	" plates and sheets .. ..	....	ad valorem	"
	" " " other than basic (if galvanised)	"	" 105 0	"
	" " " (if tinned) .. ..	....	180 0	"
	" rails, chairs, and fish plates other than those described in number 83 (also spikes commonly known as dogs-pikes) .. ..	....	ad valorem	"
	" rivets and washers	ton	" 72 0	"
	" " (if galvanised)	"	0 12	"
	" " (if tinned) .. ..	....	ad valorem	"
	" T-bars	ton	105 0	"
	" " (if galvanised)	"	180 0	"
	" " (if tinned) .. ..	....	ad valorem	"
	" wire, excluding wire-netting .. ..	....	"	"
	" wire rope .. ..	....	"	"
	" all other sorts, including wire-netting .. ..	....	"	Five per cent.
	Tin, block	cwt.	72 0	"
	" foil, China	lb.	0 12	"
	" other sorts .. ..	....	ad valorem	"
	Zinc or spelter, nails	cwt.	20 0	"
	" " plates and other shapes, soft	"	18 0	"
	" " " hard	"	19 0	"
	" " sheet or sheathing	"	ad valorem	"
	" " all other sorts .. ..	....	"	"
	All other sorts of metals .. ..	....	"	"

SCHEDULE IV.-(IMPORT TARIFF)-*contd.*GENERAL DUTIES-*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
OILS.				
66	OILS—		Rs. a.	
	Cajuputi	Quart	1 4	Five per cent.
	Cassia	lb.	2 8	"
	Cocanut	cwt.	16 0	"
	Earthnut	"	16 0	"
	Grass	lb.	1 12	"
	Jinjili or til	cwt.	16 0	"
	Linseed, European	Imperial gallon	3 0	"
	Oil of seeds	cupoe	15 0	"
	Petroleum, including also naphtha and the liquids commonly known by the names of rock-oil, Rangoon oil, Burma oil, kerosine, paraffine oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum	Imperial gallon	....	One anna.
	" which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer and is proved to the satisfaction of the Customs Collector to be intended for use exclusively for the batching of jute or other fibre or for lubricating purposes .. .. .	....	ad valorem	Five per cent.
	Sandalwood	lb.	7 0	"
	Whale (except spermace) and fish	cwt.	15 0	"
	Wood	"	25 0	"
	All other sorts of oil, including paraffine wax .. .. .	....	ad valorem	"
OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED.				
17	AMBER, AND ARTICLES MADE OF AMBER, including imitation amber .. .. .	....	"	"
18	APPAREL, including drapery, haberdashery and millinery and military and other uniforms and accoutrements, but excluding cotton hosiery (for which see No. 44) and boots and shoes (for which see No. 70) and excluding also uniforms and accoutrements appertaining thereto imported by a public servant for his personal use, which are free .. .. .	....	"	"
19	ART, WORKS OF, except statuary and pictures intended to be put up in a public place, which are free .. .. .	....	"	"
20	ASBESTOS, AND ARTICLES MADE OF ASBESTOS not otherwise described .. .. .	....	"	"
21	BAGS, CASKS, BOXES, and other packages, empty, of all kinds .. .. .	....	"	"
22	BAMBOO, common, grass, hay, rushes, straw, and leaves .. .. .	....	....	Free
23	BEADS, of all materials except glass, for which see No. 58, and brass, for which see No. 15.			
	Beads, China, Ankdana,	1 ²⁸ / ₁₆ lb	25 0	Five per cent.
	" " Dagri	"	20 0	"
	" " Gadgadla	"	24 0	"
	" " Kamrakhi	"	22 0	"
	" " Lalri	"	44 0	"
	" " Naksi	"	25 0	"
	" " Pakhavaji	"	20 0	"
	" " Sulemani	"	34 0	"
	All other sorts .. .. .	....	ad valorem	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED— <i>contd.</i>		Rs. a.	
24	BELTING of cotton, leather, or other material, for driving machinery .. .. .	....	....	Free.
25	BONE, INCLUDING WHALEBONE, articles made of. ....	....	<i>ad valorem</i>	Five per cent.
26	BOOKS, printed, including covers for printed books, maps, charts, and plans, proofs, music, and manuscripts .. .. .	....	....	Free.
27	BRISTLES AND FIBRE for brushes and brooms .. .. .	....	....	Five per cent.
28	BRUSHES AND BROOMS, all sorts .. .. .	....	<i>ad valorem</i>	Five per cent.
29	BUILDING AND ENGINEERING MATERIALS, namely, asphalt, bricks and tile, cement of all kinds, fire-clay, earthenware piping, lime and other kinds not otherwise described .. .. .	....	"	"
30	CABINET-WARE AND FURNITURE .. .. .	....	" 0 6	"
31	CANDLES, paraffine	lb.	0 7	"
	" spermaceti	"	1 0	"
	" wax	"	1 0	"
	" all other sorts .. .. .	....	<i>ad valorem</i>	"
32	CANES AND RATTANS, ARTICLES MADE OF CANE OR RATTAN, AND BASKET WORK— Canes, Malacca	dozen	5 0	"
	Rattans	cwt.	10 0	"
	All other sorts .. .. .	....	<i>ad valorem</i>	"
33	CARRIAGES AND CARTS, including bicycles, tricycles, jinrikshas, Bath chairs, perambulators, trucks, wheel-barrows, and all other sorts of conveyances, and component parts thereof .. .. .	....	"	"
34	CASES (EMPTY) for spectacles, opera-glasses, jewellery, and other articles .. .. .	....	"	"
35	CELLULOSE, ARTICLES MADE OF, not otherwise described .. .. .	....	"	"
36	CHALK, common .. .. .	....	"	"
	" French, knife and plate powder, Bath bricks, emery powder, and whiting .. .. .	....	"	"
37	CHINESE AND JAPANESE-WARE, including lacqueredware, but excluding earthenware, China and porcelain (for which see No. 47.) .. .. .	....	"	"
38	CLOCKS, WATCHES and other timekeepers and parts thereof .. .. .	....	"	"
39	COAL, COKE, AND PATENT FUEL .. .. .	....	....	Free.
40	COIR, AND ARTICLES MADE OF COIR, EXCEPT CABLES AND ROPE (for which see No. 42)— Yarn of all kinds	cwt.	9 0	Five per cent.
	All other sorts .. .. .	....	<i>ad valorem</i>	"
41	CORAL, real .. .. .	....	"	"
42	CORDAGE ROPE, and twine made of any vegetable fibre— Coir, cables, tarred	cwt.	17 0	"
	" rope	"	10 0	"
	Cordage, hemp, European	"	25 0	"
	" Manila	"	28 0	"
	Twine, sail, European	lb.	0 9	"
	All other sorts of cordage, rope and twine .. .. .	....	<i>ad valorem</i>	"
43	CORK, AND ARTICLES MADE OF CORK— Bottle-corks	gross	1 8	"
	Vial corks	"	0 8	"
	All other sorts .. .. .	....	<i>ad valorem</i>	"
44	COTTON, AND ARTICLES MADE OF COTTON— " raw .. .. .	....	....	Free.
	" twist and yarn .. .. .	....	....	"
	" Sewing thread .. .. .	....	....	"
	" Piece-goods, hosiery, and all other manufactured cotton goods not otherwise described .. .. .	....	<i>ad valorem</i>	Three and one-half per cent.

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles,	Per	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED— <i>contd.</i>		Rs. a.	
45	DISINFECTING AND DEODORISING FLUID AND POWDER .. .. .	....	<i>ad valorem</i>	Five per cent.
46	EARTH, COMMON, CLAY, AND SAND .. ..	....	....	Free.
47	EARTHENWARE (except Earthenware piping, for which see No. 29), China, China clay, porcelain and imitation or false coral.. .. .	....	<i>ad valorem</i>	Five per cent.
48	EGGS, Ostrich and other, not mounted .. ..	....	"	"
49	EMERY PAPER AND CLOTH, AND SANDPAPER ..	....	"	"
50	FANS OF ALL KINDS, except common, palm-leaf fans, which are free .. .. .	....	"	"
51	FEATHERS, including birds' skins .. .. .	....	"	"
52	FIREWORKS, all sorts, including fulminating powder .. .. .	....	"	"
53	FLAX and articles made of flax, including linen-thread .. .. .	....	"	"
54	FLOWERS, ARTIFICIAL, not otherwise described..	....	"	"
55	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels .. .. .	....	"	"
56	FUR, AND ARTICLES MADE OF FUR, not otherwise described .. .. .	....	"	"
57	GELATINE .. .. .	....	"	"
58	GLASS, GLASSWARE AND FALSE PEARLS—			
	Glass, China, all colours	133½ lb.	32 0	"
	" crown, coloured	100 superficial ft.	15 0	"
	" of sizes	"	6 0	"
	Pearls, false, bajria	lakh	3 0	"
	" borla	thousand	0 10	"
	" lauria	lakh	6 0	"
	" lolakh	thousand	0 8	"
	" nathia	"	0 3	"
	" tachia	"	0 8	"
	" wattanah	lakh	10 0	"
	All other sorts of glass, and manufactures of glass, including false pearls, and glass beads.	....	<i>ad valorem</i>	"
59	GUMS, GUM-RESINS, and articles made of gum or gum-resin—			
	Copal	cwt.	70 0	"
	Cutch and gambler	"	20 0	"
	Gamboge	lb.	1 4	"
	Gum Ammoniac	cwt.	15 0	"
	" Arabic	"	18 0	"
	" Bdellium (common gum)	"	8 0	"
	" Benjamin	"	40 0	"
	" Bysabol (coarse myrrh)	"	16 0	"
	" Olibanum or frankincense	"	11 0	"
	" Persian (false)	"	11 0	"
	" Kino	"	10 0	"
	Myrrh	"	33 0	"
	Rosin	"	6 0	"
	All other sorts of gums, gum-resins, and articles made of gum or gum-resin, including caoutchouc and gutta-percha .. .. .	....	<i>ad valorem</i>	"
60	HAIR of all kinds and articles made of hair ..	....	"	"
61	HEMP, including Manila hemp and articles made therefrom (except cordage, rope, and twine, for which see No. 42) .. .. .	....	"	"
62	HIDES AND SKINS (except raw or salted hides and skins, which are free) —			
	Hides, border	each	33 0	"
	" buffalo	score	70 0	"
	" cow	"	60 0	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No	Names of Articles.	Per	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED— <i>contd.</i>		Rs. a.	
62	HIDES AND SKINS— <i>contd.</i> Skins, including parchment and vellum, gold-beaters' skins and all other descriptions of hides or skins .. .. .	....	ad valorem	Five per cent.
63	HORN " articles made of, not otherwise described..	....	ad valorem	Five per cent.
64	INSTRUMENTS, APPARATUS, AND APPLIANCES and parts thereof— Computing, Dental, Distilling, Diving, Drawing, Educational, Electric, Electric-lighting, Galvanic, Measuring, Musical, Optical, Philosophical, Phonographic, Photographic (including materials for photography), Scientific, Surgical, Surveying, Telegraphic, Telephonic, Typewriters, and all other sorts, except Telegraphic instruments and apparatus when imported by or under the orders of a Railway Company, which are free ..	....	"	"
65	IVORY AND IVORY-WARE— Unmanufactured— Elephants' grinders Elephants' tusks (other than hollows, centres and points) each exceeding 20lbs. in weight and hollows, centres and points each weighing 10lbs. and over Elephants' tusks (other than hollows, centres and points) not less than 10lbs. and not exceeding 20lbs. each, and hollows, centres and points each weighing less than 10lbs. .. Elephants' tusks each less than 10lbs. (other than hollows, centres and points) Sea-cow or moya teeth, each not less than 4lbs Sea-cow or moya teeth, each not less than 3lbs and under 4lbs. Sea-cow or moya teeth, each less than 3lbs. .. All other sorts manufactured and unmanufactured	val. " " " " " " " "	380 0 300 0 650 0 525 0 200 0 185 0 135 0 ad valorem	" " " " " " " "
66	JUTE, ARTICLES MADE OF .. .. .	....	"	"
67	JEWELLERY AND JEWELS, including plate and other manufactures of gold and silver— Silverware, plain " embossed or chased, other than European .. All other sorts, except precious stones and pearls, unset, which are free	tolu " "	1 0 1 4 ad valorem	" " "
68	JUTE, raw " articles made of, except second hand or used gunny bags, which are free .. ..	.... ....	.... ad valorem	Free. Five per cent.
69	LAC, sorts, and articles made of lac .. ..	....	"	"
70	LEATHER and articles made of leather, including boots and shoes, harness and saddlery ..	....	"	"
71	MANURES of all kinds, including animal bones ..	....	....	Free.
72	MARINE AND NAVAL STORES, not otherwise described .. .. .	....	ad valorem	Five per cent.
73	MATCHES, all sorts .. .. .	....	"	"
74	MATS AND MATTING— Floor-matting, China and Singapore, of all sorts. All other sorts, except coir-matting (for which see No. 40)	hundred	60 0 ad valorem	" "
75	MICA AND TALC, and articles made therefrom ..	....	"	"
76	MINERALS, NOT OTHERWISE DESCRIBED .. ..	....	"	"
77	MODELS OF ALL DESCRIPTIONS .. .. .	....	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Unit	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED— <i>contd.</i>		Rs. a.	
78	MOULDERS BLACKING AND SAND.. ..	....	ad valorem	Five per cent.
79	OILCAKE, also bran, fodder, and cattle-feed of all kinds .. ..	....	....	Free.
80	OIL-CLOTH AND FLOO-CLOTH, including incrusta, linoleum, and tarpaulins .. ..	....	ad valorem	Five per cent.
81	PAINTS, COLOURS, PAINTERS' MATERIALS, and Compositions, for application to leather, wood, and metals—			
	Ochre, other than European, all colours.. ..	cwt.	1 8	"
	Paints, composition	"	25 0	"
	" patent driers	"	10 0	"
	Prussian blue, China	lb.	0 8	"
	" European	"	1 0	"
	Red lead	cwt.	12 0	"
	Turpentine	Imperial gallon	2 0	"
	Verdigris	cwt.	70 0	"
	Vermillion, Canton	box of 90 bundles	25 0	"
	White lead	cwt.	16 0	"
	" zinc	"	25 0	"
	All other sorts, including glue and putty .. ..	....	ad valorem	"
82	PAPER, PASTEBOARD, MILLBOARD, AND CARDBOARD of all kinds, including ruled or printed forms and account and manuscript books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet forms, including also waste paper and old newspapers for packing .. ..	....	"	"
	PAPER, articles made of paper and papier-maché.	....	"	"
83	PERFUMERY—			
	Gowla, husked and unhusked	cwt.	25 0	"
	Kapurkachri (zedoary, China)	"	9 8	"
	Patch leaves (patchouli)	"	9 8	"
	Rosé-flowers, dried	"	16 0	"
	Rosé-water	Imperial Gallon.	2 0	"
	All other sorts, except perfumed spirit (for which see Schedule III) .. ..	....	ad valorem	"
84	PIPS and other implements used in the consumption of tobacco and other narcotics .. ..	....	"	"
85	PITCH, TAR AND DAMMER—			
	Bitumen .. ..	....	"	"
	Dammer	cwt.	5 8	"
	Pitch, American and European	"	7 0	"
	" coal	"	2 8	"
	Tar, American and European	"	6 0	"
	" coal	"	3 0	"
	" universal .. ..	....	ad valorem	"
86	PLANTS AND BULBS, living, also dried for herbaria .. ..	....	....	Free.
87	PLASTER OF PARIS, and articles made of plaster of Paris, not otherwise described.. ..	....	ad valorem	Five per cent.
88	PLUMBAGO, and articles made of plumbago .. ..	....	"	"
89	PRECIOUS STONES AND PEARLS, unset .. ..	....	....	Free.
90	PULP of wood, straw, rags, paper, and other materials .. ..	....	....	"
91	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, brass rules, composing sticks, chases, imposing tables, and lithographic stones, but not including paper.. ..	....	....	"

SCHEDULE IV.—(IMPORT TARIFF)—*contd.*GENERAL DUTIES—*contd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED—<i>contd.</i>		Rs. a.	
92	BAGS .. .. .	....	....	Free.
93	RAILWAY MATERIAL for permanent-way and rolling stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fishplates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh bridges, engines, tenders, carriages, wagons, traversers, trolleys, trucks, and component parts thereof; also cranes and water cranes and standards, wire, and other material for fencing, when imported by or under the orders of a railway company : Provided that for the purpose of this exemption "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a Native State under the suzerainty of Her Majesty, and, also such tramways as the Governor-General in Council may, by notification in the Gazette of India, specifically include therein ..	....	....	"
94	SEEDS— Castor	cwt.	5 0	Five per cent.
	Cumin	"	24 0	"
	" black	"	24 0	"
	Linseed	"	7 8	"
	Methi	"	4 8	"
	Mustard, rape or sarson	"	6 0	"
	Poppy	"	8 8	"
	Quince, bihidana	"	60 0	"
	Sozira	"	24 0	"
	Til or junjil	"	7 0	"
	All other sorts .. .. .	....	ad valorem	"
95	SHELLS AND COWRIES— Chanks—large shells, for cameos	hundred	7 6	"
	" white, live	"	8 0	"
	" " dead	"	4 0	"
	Cowras	"	0 10	"
	Cowries, bazar, common	cwt.	3 8	"
	" Maldive	"	8 0	"
	" Sankhla	"	70 0	"
	" yellow, superior quality	"	4 0	"
	Mother-o'-pearl, naue	"	45 0	"
	Nakhla	"	60 0	"
	Tortoise-shell	lb.	10 0	"
	" nakh	"	4 0	"
	All other sorts, including articles made of shell, not otherwise described .. .. .	....	ad valorem	"
96	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, steam-launches, boats and barges, imported entire or in sections .. .. .	....	....	Free.
97	SILK, AND ARTICLES MADE OF SILK— Floss	lb.	7 8	Five per cent.
	Piece-goods .. .. .	....	ad valorem	"
	Raw silk— Chaharam, Cochin-China, and yellow Shanghai	lb.	4 8	"
	Mathow	"	3 4	"
	Other kinds of China	"	6 8	"
	Waste and Kachra	"	1 4	"
	Panjam	"	2 0	"
	Persian	"	5 0	"
	Siam	"	3 0	"
	Produced from the tasar or other wild worm	"	4 0	"
	Sewing thread, China	"	9 0	"
	All other sorts, including cocoons .. .. .	....	ad valorem	"
98	SIZING for cotton, paper, or any other material .. .. .	....	"	"

SCHEDULE IV.—(IMPORT TARIFF)—*concl'd.*GENERAL DUTIES—*concl'd.*

No.	Names of Articles.	Per	Tariff Valuation.	Duty.
	OTHER ARTICLES, UNMANUFACTURED AND MANUFACTURED— <i>concl'd.</i>		Rs. a.	
99	SOAP .. .. .	....	<i>ad valorem</i>	Five per cent.
100	SPECIMENS, ILLUSTRATIVE OF NATURAL SCIENCE, including also antique coins and medals .. .. .	....	....	Free.
101	SPONGE AND SPONGES .. .. .	....	<i>ad valorem</i>	Five per cent.
102	STARCH .. .. .	....	"	"
103	STATIONERY, excluding paper (for which see No. 82) .. .. .	....	"	"
104	STONE AND MARBLE and articles made of stone and marble .. .. .	....	"	"
105	STRAW PLAITING, and articles made of straw, not otherwise described .. .. .	....	"	"
106	TALLOW AND GREASE, including stearine ..	cwt.	20 0	"
107	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Customs-Collector is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.. .. .	....	....	Free.
108	TEXTILE FABRICS not otherwise described ..	....	<i>ad valorem</i>	Five per cent.
109	TOILET REQUISITES not otherwise described ..	....	"	"
110	TOYS, including toy-books and requisites for all games .. .. .	....	"	"
111	UMBRELLAS, parasols, and sunshades of all kinds	....	"	"
112	VULCANITE AND EBONITE, articles made of, not otherwise described .. .. .	....	"	"
113	WALKING STICKS and sticks for umbrellas, parasols, and sunshades, of all kinds, mounted and unmounted, driving, riding, and other whips, fishing rods and lines .. .. .	....	"	"
114	WAX, and articles made of wax excluding candles (for which see No. 31) .. .. .	....	"	"
115	WOOD AND TIMBER (except firewood, which is free), and articles made of wood not otherwise described .. .. .	....	"	"
116	WOOL, RAW .. .. .	....	....	Free.
	" articles made of, including felt .. ..	....	<i>ad valorem</i>	Five per cent.
117	ALL OTHER ARTICLES, manufactured or unmanufactured, not described in this Schedule.	....	"	"

SCHEDULE V,

EXPORT TARIFF.

Name of Article.	Rate of Duty.
RICE, husked or unhusked, including RICE-FLOUR, but not including RICE BRAN and RICE-DUST, which are free.	Three annas per Indian maund of 82½ lbs. avoirdupois weight.

THE INDIAN PORTS ACT, 1889.

ACT No. IV OF 1896.

An Act to amend the Indian Ports Act, 1889.

WHEREAS it is expedient to amend the Indian Ports Act, 1889, It is hereby enacted as follows —

1. (1) In section 6, clause (c), of the said Act, the word "and" shall be omitted, and after clause (p) of the same section the following shall be added, namely:—

- "and
- (q) for securing the protection from heat of the officers and crew of vessels in any such port by requiring the owner or master of any such vessel—
- (i) to provide curtains and double awnings for screening from the sun's rays such portions of the deck as are occupied by, or are situated immediately above, the quarters of the officers and crew;
- (ii) to erect windsails so far as the existing port-holes or apertures in the deck admit of their being used for ventilating the quarters of the officers and crew;
- (iii) when the deck is made of iron and not wood sheathed, to cover with wooden planks or other suitable non-conducting material such portions of the deck as are situated immediately above the quarters of the officers and crew;
- (iv) when the quarters used by the crew and the galley are separated by an iron bulkhead only, to furnish a temporary screen of some suitable non-conducting material between such quarters and the galley."

THE FOREIGN JURISDICTION AND EXTRADITION ACT, 1879.

ACT No. V OF 1896.

An Act to amend the Foreign Jurisdiction and Extradition Act, 1879.

WHEREAS it is expedient to amend the Foreign Jurisdiction and Extradition Act, 1879; It is hereby enacted as follows —

1. In section 3 of the said Act, for the words "officer in British India" the words "officer of the Government of India or of any Local Government," and for the words "the Governor in Council of the Presidency of Fort St. George of Bombay" the words "the Local Government," shall be substituted.

Amendment of section 3, Act XXI, 1879.

2. To section 11 of the said Act the following shall be added, namely:—

"The act of desertion from any body of Imperial Service Troops shall be deemed to be an offence in respect of which the Political Agent for the State to which such troops belong may issue a warrant under this section."

3. In section 12 of the said Act, after the words "and the accused person, when arrested, shall," the words "unless released on bail in accordance with the provisions of the next following section," shall be inserted.

Amendment of section 12, Act XXI, 1879.

4. After section 13 of the said Act the following sections shall be inserted, namely:—

13A. A Political Agent issuing a warrant for the arrest of any person under section 11 may in his discretion direct by endorsement thereon that, if such person executes a bond with sufficient sureties for his attendance before the officer mentioned in the warrant at a specified time, the Magistrate to whom the warrant is directed shall take such security and release such person from custody.

"The endorsement shall state (a) the number of sureties (if any), (b) the amount in which they and the person for whose arrest the warrant is issued are to be respectively bound, and (c) the time and place at which he is to attend before the officer mentioned in the warrant.

"Whenever security is taken under this section the Magistrate shall certify the fact to the Political Agent by whom the warrant was issued and shall retain the bond.

13B. If the person bound by any bond executed under the last foregoing section to appear before the officer mentioned therein does not so appear, the Magistrate may, on being satisfied as to his default, issue a warrant directing that he be re-arrested and delivered over to such officer.

13C. In the case of every bond required to be executed or which may have been executed in accordance with the foregoing provisions, the powers conferred by sections 513 and 514 of the Code of Criminal Procedure, 1882, on the court which has required the execution of or has taken a bond may be exercised by the Magistrate."

5. At the end of section 13 of the said Act the following shall be added, namely:—

"or, in the case of a deserter, by a duly constituted Military Court"

6. After section 17 of the said Act the following section shall be added, namely:—

17A. Notwithstanding anything in the Code of Criminal Procedure, 1882, any person arrested without an order from a Magistrate and without a warrant, in pursuance of the provisions of section 54, clause seventh, of the said Code, may, under the orders of a Magistrate within the local limits of whose jurisdiction such arrest was made, be detained in the same manner and subject to the same restrictions as a person arrested on a warrant issued by such Magistrate under section 15 of this Act."

Amendment of section 17, Act XXI, 1879.

17A. Notwithstanding anything in the Code of Criminal Procedure, 1882, any person arrested without an order from a Magistrate and without a warrant, in pursuance of the provisions of section 54, clause seventh, of the said Code, may, under the orders of a Magistrate within the local limits of whose jurisdiction such arrest was made, be detained in the same manner and subject to the same restrictions as a person arrested on a warrant issued by such Magistrate under section 15 of this Act."

THE INDIAN PENAL CODE.

Act No. VI of 1896.

An Act to amend the Indian Penal Code.

WHEREAS it is expedient to amend the Indian Penal Code, it is hereby enacted as follows —
 Substitution of new paragraph 1. (1) For the second paragraph of section 230 of the said Code the following shall be substituted, namely —

"Queen's coin is metal stamped and issued by the authority of the Queen, or by the authority of the Government of India, or of the Government of any Presidency, or of any Government in the Queen's dominions, in order to be used as money; and metal which has been so stamped and issued shall continue to be the Queen's coin for the purpose of this Chapter, notwithstanding that it may have ceased to be used as money."

(2) To the illustrations appended to the said section the following shall be added, namely —

"(e) The 'Farukhabad rupee,' which was formerly used as money under the authority of the Government of India, is Queen's coin, although it is no longer so used."

THE PRESIDENCY SMALL CAUSE COURTS ACT, 1882.

Act No. VII of 1896.

An Act to amend the Presidency Small Cause Courts Act, 1882.

WHEREAS it is expedient to amend the Presidency Small Cause Courts Act, 1882, it is hereby enacted as follows —

Amendment of section 71, Act 1. In section 71 of the said Act the words and numerals "section 38 or" are repealed.

XV, 1882

THE INLAND BONDED WAREHOUSES ACT, 1896.

Act No. VIII of 1896

An Act to provide for the establishment of bonded warehouses at places other than customs-ports, and to afford facilities for the bonding of salt in such warehouses.

WHEREAS it is expedient to provide for the establishment of bonded warehouses at places other than customs-ports, and to afford facilities for the bonding of salt in such warehouses, it is hereby enacted as follows —

Title, construction and commencement 1. (1) This Act may be called the Inland Bonded Warehouses Act, 1896,

(2) It shall be read with, and taken as part of, the Sea Customs Act, 1878; and

(3) It shall come into force at once

2. Sections 6 to 7, both inclusive, of this Act shall extend only to such parts of British India as the Governor-General in Council may from time to time, by notification in the Gazette of India, direct in this behalf.

Extent.

Inland Bonded Warehouses.

Repeal. 3 (1) The Inland Bonded Warehouses Act, 1887, is hereby repealed.

(2) The reference to that Act in section 5, clause (7), of the Cotton Duties Act, 1896, shall be read as if it were made to this Act.

4 (1) Notwithstanding anything contained in the Sea Customs Act, 1878, the Chief Customs authority may from time to time, with the previous sanction of the Local Government, appoint a public or license a private warehouse at any place which is not a warehousing port, and may with the like sanction cancel such appointment or license.

(2) In reference to such a place and a warehouse appointed or licensed thereat the provisions of the said Act with respect to the levy of customs-duties on goods brought in bond from one customs-port to another, and with respect to warehousing, shall be construed as if the place were a customs-port and a warehousing port, and the warehouse a public or a private warehouse, as the case may be, appointed or licensed thereat under that Act.

(3) All rules applicable to such warehouses and to the weight and removal thereto of salt, and in force at the commencement of this Act, shall remain so applicable until they shall be duly superseded or altered.

(4) Every warehouse appointed or licensed under the provisions of the Inland Bonded Warehouses Act, 1887, shall be deemed to have been appointed or licensed under this Act.

Salt Time-Bonds

5 Notwithstanding anything contained in the Sea Customs Act, 1878, or in section 4 of this Act, the Chief Customs-authority may permit salt removed from ship board or from a warehouse appointed or licensed under the Sea Customs Act, 1878, to be conveyed, under a bond securing the subsequent payment of the duty leviable in respect of the salt so removed and in accordance with such rules as may be prescribed in this behalf by the Local Government, to a warehouse appointed or licensed for that purpose by the Chief Customs-authority.

6 Every bond executed in accordance with the provisions of the last preceding section shall be in the form hereto annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-authority.

Provided that the time allowed by such bond for the payment of the duty leviable on the salt included therein shall not exceed the time within which it may reasonably be expected that the whole of such salt shall have passed into consumption, and shall in no case exceed six months

Provided, also, that the Chief Customs authority may at any time require the duty to be paid to the extent to which the salt may have been delivered from the warehouse.

7 The Local Government may, with the previous sanction of the Governor General in Council, make rules, consistent with the provisions of this Act, to regulate—

- (1) the appointment or licensing of warehouses under section 5,
- (2) the inspection by Government officers of such warehouses
- (3) the safe custody of salt in transit under the provisions of the said section
- (4) the removal of salt from a warehouse appointed or licensed under the said section
- (5) the nature of the security to be required from a person executing a bond in accordance with the provisions of the said section and the time and place of payment of the sum recoverable under such bond and
- (6) generally such other matters as may be deemed necessary to secure the safety of the public revenue

8 Nothing in section 5 or section 6 shall prevent the removal of salt in any manner in which it may for the time being be lawfully removeable under section 4

FORM OF BOND

(See section 6)

No 189

We A B

now of
, and C D,
of the same place, are jointly and severally bound to His Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives
(Date)

(Signed)
The above bounden , having applied to the officer in charge of the Custom house at for and obtained permission to lodge in a warehouse appointed or licensed under the Inland Bonded Warehouses Act, 1896, and situated at , for a period of months the following goods,

that is to say, maunds of salt imported by sea from on board of the ship and entered in the Custom house books as No of the Register of goods imported by sea,

The condition of this bond is that

If the said or their legal representatives shall observe all the rules prescribed under the said Inland Bonded Warehouses Act, 1896, to be observed by the owners of goods warehoused and persons obtaining permission to warehouse goods under the provisions thereof

And if the said or their legal representatives, shall pay to the officer in charge of the Custom house at the port of , or to the Collector of

all dues including customs duties or other lawful charges which shall be demandable on the said salt or on account of penalties incurred in respect thereof, within the date of this bond, together with interest on every such sum at the rate of six per cent per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom house

And if, within the term so fixed or such further period (if any) as may be granted by the Chief Customs authority for the payment thereof the full amount of all Customs duties and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said salt

This obligation shall be void

Otherwise, and on breach or failure in the performance of any part of this condition the same shall be in force,

(Date)

(Signed) ()

THE INDIAN RAILWAYS ACT, 1890

Act No IX of 1896

An Act to amend the Indian Railways Act 1880

WHEREAS it is expedient to amend the Indian Railways Act, 1880 It is hereby enacted as follows—

1 In section 7, sub-section (1), clause (a) of the said Act, after the word "roads" in the Amendment of section 7, Act second place in which it occurs the words "lines of railway" shall be added

2 In section 10, sub-section (2), of the said Act, for the latter part of the sub-section Amendment of section 10, sub-section (2), Act IX, 1890 after the words "so far as may be" the following shall be substituted, namely—

"with the provisions of sections 11 to 15, both inclusive sections 18 to 34, both inclusive, and sections 53 and 54 of the Land Acquisition Act, 1894, and the provisions of sections 51 and 52 of that Act shall apply to the award of compensation

3 In section 59, sub-section (2), of the said Act, for "sub-section (1)" "sub-section (2)" Amendment of section 59, sub-section (2) Act IX, 1890 shall be substituted

4 In section 73 sub-section (1), of the said Act, before the word "camels" the word "mules," and before the word "sheep" the word "donkeys," shall be added.

Amendment of section 73 sub-section (1), Act IX, 1890.

Repeal of section 81, Act IX, 1890.

5 Section 81 of the said Act is repealed.

6 In section 114 of the said Act, for the words "the return half" the words "any half" shall be substituted, and for the words "the return journey" the words "the journey," shall be substituted.

Amendment of section 114, and for the words "the return journey" the words "the journey," shall be substituted.

7 In section 138, sub-section (1) of the said Act after the word "Court" the words "or any local authority or person having by law power to attach or distrain property or otherwise to cause property to be taken in execution" shall be added.

THE INDIAN VOLUNTEERS ACT AMENDMENT ACT, 1899.

ACT No. X OF 1899

An Act to amend the Indian Volunteers Act, 1869

WHEREAS it is expedient to amend the Indian Volunteers Act, 1869 (hereinafter referred to as the said Act) It is hereby enacted as follows:—

Title, extent and commence ment 1 (1) This Act may be called the Indian Volunteers Act Amendment Act, 1899

(2) It shall have the same extent as the Indian Volunteers Act 1869 and

(3) It shall come into force at once

Substitution of new section for 2 For section 4 of the said Act the following shall be substituted, namely:—

"(1) 'Magistrate' means, within the limits of the Presidency towns, the Chief Presidency Magistrate, and without those limits a Magistrate of the first class who is a Justice of the Peace

(2) volunteers shall be deemed to be on 'actual duty'—

(a) when being trained or exercised either alone or with any portion of the regular forces, or

(b) when attached to or otherwise acting as part of or with any regular forces, or

(c) when serving in aid of the civil power and

(3) 'civil district' means a district as defined in the Code of Civil Procedure

Substitution of new section for 3 For section 8 of the said Act the following shall be substituted, namely:—

Application of Army Act.

"8 Every member of a corps of volunteers shall, for all Military offences of which he shall be guilty whilst on actual duty or actual military service, be subject to the Army Act, so far as the same is applicable to officers and consistent with the provisions of this Act."

Amendment of section 12, Act XX of 1869 4 In section 12 of the said Act, for the words "Articles of War" the words "Army Act" shall be substituted.

Amendment of section 13, Act XX, 1869 5 In section 13 of the said Act, after the words "actual duty" the words "or actual military service" shall be inserted.

Substitution of new section for 6 Subject to section 9 of this Act, for section 16 of the said Act the following section shall be substituted, namely:—

"16 No member of a corps or battalion of volunteers, other than naval volunteers, shall be bound without his consent, to serve or proceed on duty beyond the limits of the civil district in which he was enrolled or, where a corps or battalion consists of volunteers enrolled in more civil districts than one, beyond the limits of the territory comprised in those districts and

no member of a corps of naval volunteers shall be bound, without his consent, to serve or proceed on duty beyond the limits of the port to which the corps belongs, such port being continued to include the city or town after which the corps is named, and its suburbs, and the navigable rivers, channels and ferries leading thereto

Provided that the Local Government or the Commissioner of the Division, or other authority to whom power in this behalf may be delegated by the Local Government, may exempt from service any particular corps or portion of a corps or any individual member or members of a corps by name. Such exemption may be whole or partial in respect either of time or of area, or of both, as the empowered authority may see fit to prescribe

Addition of new sections after 7 Subject to section 9 of this Act after section 16 of the said Act the following sections shall be added, namely:—

"Supplemental"

"27 (1) In case of actual or apprehended emergency (the occasion being first declared by Calling out of volunteer corps the Governor General in Council and notified in the Gazette for actual military service of India) the Governor General in Council may call out any corps or any portion of any corps of volunteers for actual military service

(2) All members of any corps or portion of a corps so called out shall be bound, unless incapacitated by infirmity for military service, to assemble as the Governor General in Council may direct, and to proceed according to orders within the limits hereinafter specified and, from the time of the corps or portion thereof being so called out, shall be deemed to be on actual military service

Provided that the Local Government or the Commissioner of the Division, or other authority to whom power in this behalf may be delegated by the Local Government, may exempt from

service any particular corps or portion of a corps, or any individual member or members of a corps by name. Such exemption may be whole or partial in respect either of time or of area, or of both, as the empowered authority may see fit to prescribe.

(3) After a corps or portion of a corps of volunteers has been called out for actual military service, the corps or portion of a corps shall be deemed to be released from actual military service only after a notification in the Gazette of India declaring the occasion to have passed and not sooner or otherwise.

Provided that the Governor General in Council may at any time discharge any such corps or portion of a corps from actual military service.

(4) Before a corps or portion of a corps of volunteers is released from actual military service provision shall be made by the Government for the return of the volunteers present therewith to their homes.

Power to make rules as to "28 (1) The Governor General in Council may make allowances to volunteers, rules for—

(a) the making of payments to, and the provision of transport and supplies for, volunteers called out on actual military service; and

(b) the grant of pay, pensions, gratuities, allowances and rewards to them.

(2) The Governor General in Council may apply such rules or any part of them to any volunteers who may have been called out by any Magistrate or other authority in aid of the civil power,

and may in such case direct, any enactment notwithstanding, by whom the cost of the payments to be made and supplies to be provided under the rules shall be borne.

"29 Where a corps consists of volunteers enrolled in territories subject to more Local Governments than one, the Governor General in Council may, by notification in the Gazette of India, declare what Local Government shall for all or any of the purposes of this Act be deemed to be the Local Government with respect to the corps."

8 Whenever military operations are about to be undertaken or are in progress, any member of a volunteer corps may offer himself for actual military service, and if the services of such number of members of any corps as in the opinion of the Governor General in Council is sufficient to enable them to be separately organized are accepted, then those members may be called out either as a corps or as part of a corps, and this Act shall apply to them.

3. Nothing in the new section 16 substituted by section 4 of this Act or in the new section 27 added by section 7 of this Act shall apply to any volunteer who was enrolled before the commencement of this Act, unless he consents in writing to be bound by such new section 16 instead of by the section for which it is substituted, or by such new section 27, as the case may be.

Saving from new sections 16 and 27 in case of volunteers enrolled before commencement of this Act.

THE LEGAL PRACTITIONERS ACT, 1879.

ACT NO. XI OF 1898.

An Act to amend the Legal Practitioners Act, 1879.

WHEREAS it is expedient to amend the Legal Practitioners Act, 1879, it is hereby enacted as follows—

Addition to section 3, Act XVIII, 1879. 1. To section 3 of the said Act the following shall be added, namely—

"'Tout' means a person who procures the employment in any legal business of any legal practitioner in consideration of any remuneration moving from such practitioner, or proposes to a legal practitioner to procure his employment in any legal business in consideration of such remuneration."

Substitution of new section for section 18, Act XVIII, 1879. 2. For section 18 of the said Act the following shall be substituted, namely—

Suspension and dismissal of Pleaders and Mukhtars guilty of unprofessional conduct. "18. The High Court may also, after such inquiry as it thinks fit, suspend or dismiss any Pleader or Mukhtar holding a certificate as aforesaid—

(a) who takes instructions in any case except from the party on whose behalf he is retained or some person who is the recognized agent of such party within the meaning of the Code of Civil Procedure, or some servant, relative or friend authorized by the party to give such instructions, or

(b) who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or

(c) who tenders, gives or consents to the retention, out of any fee paid or payable to him for his services, of any gratification for procuring or having procured the employment in any legal business of himself or any other Pleader or Mukhtar, or

(d) who, directly or indirectly, procures or attempts to procure the employment of himself as such Pleader or Mukhtar through, or by the intervention of, any person to whom any remuneration for obtaining such employment has been given by him, or agreed or promised to be so given, or

(e) who accepts any employment in any legal business through a person who has been proclaimed as a tout under section 38, or

(f) for any other reasonable cause

Substitution of new section for section 22, Act XVIII, 1879. 3 For section 22 of the said Act the following shall be substituted, namely—

Suspension and dismissal of Revenue-Agents guilty of unprofessional conduct

- “33. The Chief Controlling Revenue-Authority may also after such inquiry as it thinks fit suspend or dismiss any Revenue Agent holding a certificate, as aforesaid—
- who is guilty of fraudulent or grossly improper conduct in the discharge of his professional duty, or
 - who tender, gives or consents to the retention, out of any fee paid or payable to him, for his services, of any gratification for procuring or having procured the employment in any legal business of himself or any other Revenue-Agent, or
 - who, directly or indirectly, procures or attempts to procure the employment of himself as such Revenue-Agent through, or by the intervention of any person to whom any remuneration for obtaining such employment has been given, by him, or agreed or promised to be so given, or
 - who accepts any employment in any legal business through a person who has been proclaimed as a tout under section 14, or
 - for any other reasonable cause.

Substitution of new section for 4. For section 4 of the said Act the following shall be substituted, namely:—

“30. (1) Every High Court, District Judge, Sessions Judge, District Magistrate and Principal Magistrate, every Revenue officer, not being below the rank of a Collector of a District, and the Chief Judge of every Presidency Small Cause Court, (each as regards their or his own Court and the Courts, if any, subordinate thereto) may frame and publish lists of persons proved to their or his satisfaction, by evidence of general repute or otherwise, habitually to act as touts, and may, from time to time, alter and amend such lists

- No person's name shall be included in any such list until he shall have had an opportunity of showing cause against such inclusion.
- A copy of every such list shall be kept hung up in every Court to which the same relates
- The Court or Judge may, by general or special order, exclude from the precincts of the Court any person whose name is included in any such list.
- Every person whose name is included in any such list shall be deemed to be proclaimed as a tout within the meaning of section 14, clause a, and section 22, clause d.”

THE EXCISE ACT, 1896.

No. XII OF 1896.

An Act to amend the law relating to the Excise-revenue in force in Northern India, Burma and Coorg.

WHEREAS it is expedient to amend the law in force in Northern India, Burma and Coorg relating to the production, sale, possession and import of spirit, fermented liquors and intoxicating drugs, and the collection of the revenue derived therefrom, It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title, local extent and commencement

1. (1) This Act may be called the Excise Act, 1896.

(2) It extends to the territories administered respectively by the Lieutenant-Governor of the North Western Provinces and Chief Commissioner of Oudh, the Lieutenant-Governor of the Punjab, and the Chief Commissioners of the Central Provinces, Burma (exclusive of Upper Burma), Coorg, and Ajmere and Merwara, and

(3) It shall come into force at once.

Repeal.

2. (1) The enactments mentioned in the schedule are repealed to the extent specified in the fourth column thereof.

(2) But all rules made powers conferred and licenses and farms granted under any of the enactments so repealed and in force at the commencement of this Act shall be deemed to have been respectively made, conferred and granted under this Act.

Definitions.

3. (1) In this Act—

(a) “Chief Revenue-authority” means—
in the territories administered by the Lieutenant Governor of the North-Western Provinces and Chief Commissioner of Oudh,—the Board of Revenue,
in the territories respectively administered by the Lieutenant Governor of the Punjab and the Chief Commissioner of Burma,—the Financial Commissioner, and
in the territories respectively administered by the Chief Commissioners of the Central Provinces, Coorg, and Ajmere and Merwara,—the Chief Commissioner

(b) “Collector” includes any Revenue-officer in independent charge of a district and any officer appointed by the Local Government to discharge, throughout any specified local area, the functions of a Collector under this Act

(c) “Commissioner of Revenue” means any officer appointed by the Local Government to discharge, throughout any specified local area, the functions of a Commissioner of Revenue under this Act

(d) “Magistrate” means any Magistrate exercising powers not less than those of a Magistrate of the second class, or any Magistrate of the third class specially authorized in this behalf by the Magistrate of the district

(e) “import” includes removal into one Province of British India from another:

(f) “place” includes also house, boat and raft

(g) “tari” means the sap of any kind of palm-tree

(h) “fermented liquor” means malt liquor, wine, pachwa and fermented tari, and, in any provision of this Act, shall, if the Local Government, subject to the control of the Governor-General in Council, so directs, include any other fermented liquor, and also tarr though it may not have perceptibly begun to ferment.

- (i) "spirit" means any liquor containing alcohol obtained by distillation ;
 (j) the expression "intoxicating drugs" means ganja, bhang, charas, and every preparation and admixture of the same ;
 (k) "hemp" means any variety of the hemp plant from which intoxicating drugs can be produced ;
 (l) "tola" means a weight of one hundred and eighty grains Troy ;
 (m) "ser" means a weight of eighty tolas ;
 (n) the articles next hereinafter mentioned shall be deemed to be sold retail within the meaning of this Act when sold in quantities not exceeding those next hereinafter specified in respect of them, that is to say,—

foreign spirit or foreign fermented liquor, two imperial gallons or twelve reputed quart bottles ;
 country spirit, one ser, and in Burma one reputed quart bottle ;
 country fermented liquor four sers, and in Burma four reputed quart bottles ;
 bhang, or any preparation or admixture thereof, one ser ;
 ganja or charas, or any preparation or admixture thereof, five tolas.

If sold in larger quantities, they shall be deemed to be sold wholesale.

(2) In any case in which doubt arises, the Local Government may decide what, for the purposes of this Act, shall be deemed to be "country spirit" "country fermented liquor," "foreign spirit," and "foreign fermented liquor" ; and such decision shall be binding on the Courts.

4. Nothing herein contained shall affect Act XVI of 1883 (to make special provision for the levy of the Excise-duty payable on Spirits used exclusively in Arts and Manufactures or in Chemistry) or the Cantonments Act, 1889.

Saving of Acts XVI of 1883 and XIII of 1889.

CHAPTER II.

PRODUCTION OF SPIRIT AND FERMENTED LIQUOR.

5. No person shall construct, work or possess a distillery, still or brewery, or manufacture fermented liquor, in any district except under a license granted by the Collector or by a person authorised by the Collector to grant such license, and in accordance with the conditions (if any) contained therein.

Power to establish distilleries for country spirit.

- (a) establish at any place within his district a distillery in which country spirit may be made and discontinue any distillery so established ; and
 (b) fix limits within his district within which no such spirit, unless made in the said distillery, shall be introduced without a pass from him

Duty on spirit.

- (a) such duty as the Local Government may, from time to time, fix in respect of such spirit has been paid, or
 (b) a bond for such duty has been executed, or
 (c) duty in respect of the materials used in making such spirit has been levied at such rates and in such manner as the Local Government, with the previous sanction of the Governor-General in Council, may from time to time direct.

Explanation.—Duty may be fixed or made payable under this section at different rates according to the places to which any spirit is to be removed for consumption.

Duty on fermented liquor. 8. No fermented liquor shall be removed from a brewery licensed under section 5 until—

- (a) duty has been paid thereon at the rate for the time being leviable under the Indian Tariff Act, 1894, on like liquor imported by sea into any part of British India except Aden and Perim, or at such lower rate as the Local Government having regard to the circumstances of the brewery or of the local area in which the brewery is situate, may from time to time prescribe or
 (b) a bond for such duty has been executed.

Power for Chief Revenue authority to make rules as to distilleries and breweries licensed under section 5.

- (a) the granting of licenses for distilleries, stills and breweries under section 5 ;
 (b) the notices to be given by the proprietor of a licensed distillery or licensed brewery when he commences and discontinues work ;
 (c) the size and description of the stills in such distillery ;
 (d) the storing and passing out of the spirit made in such distillery, or of the fermented liquor made in such brewery, and the contents of the passes ;
 (e) the inspection and examination of such distillery or brewery, and the warehouses connected therewith, and of the spirit or fermented liquor made and stored therein ;
 (f) the furnishing of statements of spirit and stills, coppers, casks and other utensils in such distillery, or of the fermented liquor and the mash-tuns, underbacks, wort, receivers, coppers, heating tanks, coolers, and collecting, fermenting and other vessels in such brewery.

Power for Chief Revenue authority to make rules for distilleries established under section 6.

- (a) the management of distilleries established under section 6, and, in particular, the conditions on which any materials to be used in making spirit may be brought into such distillery ;
 (b) the conditions on which spirit may be made, in such distilleries ; and
 (c) the storing and passing out of the spirit so made, and the contents of the passes.

11. Except in the territories respectively administered by the Chief Commissioners of the Central Provinces, Coorg and Ajmere and Merwara, the sanction of the Local Government is required to validate rules under sections 9 and 10.

10. The Chief Revenue authority may, from time to time, make rules as to—

CHAPTER III

CULTIVATION AND CONTROL OF INTOXICATING DRUGS.

Prohibition, restriction and regulation of cultivation of hemp and production of intoxicating drugs.

12. (1) In Burma, the cultivation of hemp and the preparation of intoxicating drugs are prohibited except under, and in accordance with, a license granted by such officer as the Local Government may from time to time appoint in this behalf.

(2) In the other territories to which this Act extends, the Local Government, with the previous sanction of the Governor-General in Council, may, from time to time by notification in the official Gazette, in respect of the whole or any part of the territories administered by it,—

- (a) prohibit, absolutely or except under, and subject to the conditions of, a license granted by such officer as the Local Government may from time to time appoint in this behalf, the cultivation of the hemp plant and the production or preparation of intoxicating drugs from the hemp plant so cultivated, and place the cultivation of the hemp plant and the production or preparation and storage of such intoxicating drugs as aforesaid under such supervision as may be deemed necessary to secure payment of the duty (if any) imposed under this Act;
- (b) restrict and regulate, in such manner as may by rule be prescribed, the collection by any person of the spontaneous growth of the hemp plant and the preparation of intoxicating drugs from the spontaneous growth so collected; and
- (c) prohibit, absolutely or otherwise than by certain specified routes and under specified conditions, the import and transport of intoxicating drugs; and may, in like manner, cancel or vary any such notification.

13. The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time by notification in the official Gazette, in respect of the whole or any part of the territories administered by it,—

- (a) impose such duty, not exceeding two hundred rupees per acre, as it may think fit, on the cultivation of hemp; or,
- (b) impose such duty, not exceeding twenty rupees per acre, as it may think fit on intoxicating drugs produced or prepared in, or imported into, or exported from, or transported from place to place within, any of the territories to which this Act extends, or any part thereof;

and may, in like manner, alter or abolish any duty imposed under this section.

Establishment and licensing of bonded and other warehouses and levy of duty on intoxicating drugs on issue therefrom.

14. The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time,—

- (a) establish or license bonded or other warehouses for the storage of intoxicating drugs, and
- (b) direct that, subject to such conditions (if any) as it may, from time to time, impose, the levy of the duty (if any) payable under section 13 on intoxicating drugs in transit to or from, or stored in, such warehouses shall be postponed until such time as may by rule be fixed in this behalf.

15. (1) If intoxicating drugs be lodged in a warehouse established under the last foregoing section, the owner shall pay monthly, on receiving a bill or written demand for the same from the Collector or other officer deputed by the Collector in this behalf, warehouse-dues at such rates as the Chief Revenue Authority may fix.

(2) If any bill for warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Collector may, in discharge of such demand (any transfer or assignment of the drugs notwithstanding), cause to be sold, in such manner as he may think fit, such sufficient portion of the drugs as he may select.

(3) Out of the proceeds of such sale the Collector shall satisfy, first, the duty payable in respect of the drugs sold and, next, the demand in respect of which the drugs were sold, and shall then pay the surplus (if any) to the owner of the drugs on his application:

Provided that, if the drugs fail to produce a sum sufficient to satisfy the said duty and demand, the same shall not be sold, but shall be destroyed by, or by order of, the Collector.

Provided also that the application for such surplus (if any) as aforesaid be made within one year from the date of the sale of the drugs, or that sufficient cause be shown for not making it within such period.

16. Any intoxicating drugs warehoused under this Act may be left in the warehouse in which they are deposited, or in any warehouse to which they may in manner hereinafter provided be removed, till the expiry of two years from the date on which they were so deposited. The owner of any drugs remaining in a warehouse on the expiry of such period shall forthwith clear the same:

Provided that, when the license for a warehouse licensed under this Act is cancelled and the Collector gives notice of such cancellation to the owner of any drugs deposited in such warehouse, such owner shall, within seven days from the date on which such notice is given, remove such drugs to another warehouse or clear them.

17. (1) Any owner of intoxicating drugs warehoused under this Act may, at any time within two years from the date on which the drugs were so warehoused, with the permission of the Collector and on such conditions and after giving such security (if any) as the Collector may direct, remove the drugs from one warehouse to another, whether established or licensed by the same or another Local Government and whether under this Act or under any other enactment for the time being in force,

18. In Burma no person shall have in his possession any intoxicating drugs except under, and in accordance with the terms of, a general exemption granted by the Local Government, or a license granted by such officer as the Local Government may, from time to time, appoint in this behalf.

(2) In the other territories to which this Act extends, no person shall have in his possession any larger quantity of any intoxicating drugs than that specified in section 3, sub-section (1), clause (n), in respect of such drugs unless he is permitted to collect, cultivate, manufacture or sell the same, or holds a pass therefor from the Collector or some other officer empowered by the Local Government to grant such passes.

Power for Local Government to make rules.

19. The Local Government, with the previous sanction of the Governor-General in Council, may, from time to time by notification in the Official Gazette, make rules consistent with this Act—

(a) to regulate the time, place and manner of payment of the duties (if any) imposed under section 13,

(b) to carry into effect the provisions of section 12, section 14 and section 18 or any of them, and

(c) generally, to carry into effect the provisions of this Chapter.

Power for Collector or other authorized officer to grant licenses and passes for the possession or transport of intoxicating drugs and for Chief Revenue-authority to make rules.

20. The Collector or any other officer empowered by the Local Government in this behalf may, from time to time, grant licenses or passes to persons desirous of possessing or transporting intoxicating drugs, and the Chief Revenue-authority, with the previous sanction of the Local Government, may make rules to regulate the grant of such licenses or passes.

CHAPTER IV.

SALE OF SPIRIT, FERMENTED LIQUOR AND INTOXICATING DRUGS.

Spirit, fermented liquor and intoxicating drugs not to be sold without license.

21. No spirit, fermented liquor or intoxicating drug shall be sold except under, and in accordance with the terms of, a license granted under the provisions hereinafter contained :

Provided as follows :—

(a) nothing in this section applies to the sale of any foreign spirit or foreign fermented liquor legally procured by any person for his private use and sold by him or by auction on his behalf or on behalf of his representatives in interest upon his quitting a station or after his decease ;

(b) any officer empowered in this behalf by the Chief Revenue-authority may grant to travelling merchants subject to such rules and restrictions as such authority may from time to time prescribe, a general license authorizing them to sell foreign spirit and foreign fermented liquor wholesale in any district which they may visit in the course of their travels, without taking out a fresh license for that district ;

(c) any person making or producing country spirit or country fermented liquor, in accordance with the provisions of this Act, may subject to any rules from time to time made by the Local Government in this behalf, sell such spirit or liquor to any person licensed under this Act as a retail vendor of such spirit or liquor ;

(d) any person authorized to cultivate the hemp plant may sell any intoxicating drug prepared from his plants to any person to whom he is permitted by the conditions of his license to sell the same, or to any person authorized to purchase the same by the order in writing of the Collector ;

22. (1) Subject to the rules made by the Chief Revenue-authority under the powers conferred by this Act, the Collector may grant licenses for the sale of foreign spirit and foreign fermented liquor, wholesale or retail, and for the retail sale of country spirit or country fermented liquor, and (except in Burma) of intoxicating drugs, within his district or any part thereof or at any place therein.

(2) Licenses for the sale of country spirit and country fermented liquor and intoxicating drugs, wholesale, and licenses for the sale, in Burma, of intoxicating drugs, retail, shall be granted only by such officer as the Local Government from time to time appoints in this behalf.

(3) Any license granted under this section may be cancelled by the Collector for any cause specified therein.

23. (1) Whenever the Collector considers that the license of a vendor of country spirit, country fermented liquor or intoxicating drugs should be cancelled for any cause other than those specified in such license, he shall remit a sum equal to the amount of the license-fee for 15 days, and shall either give fifteen days' previous notice of his intention to cancel the license, or shall, in addition to remitting such sum as aforesaid, make such compensation for default of notice as the Commissioner of Revenue or the Chief Revenue-authority directs.

(2) On the expiration of such notice or the payment of such additional compensation, the Collector may cancel the said license.

24. (1) Any retail vendor licensed under this Act may surrender his license on the expiration of one month's previous notice given by him to the Collector of his intention to surrender the same and on payment of such sum, not exceeding the amount of the license-fee for six months, as the Collector may fix in this behalf.

(2) If the Collector is satisfied that there is sufficient reason for surrendering a license, he may remit the sum so fixed.

Power for Collector to farm fees. 25. (1) The Collector, with the sanction of the Chief Revenue-authority, may let in farm—

- (a) the fees leviable in any district or part of a district on licenses for the retail sale of any description of country spirit or country fermented liquor or (except in Burma) of intoxicating drugs;
 - (b) the right to manufacture, in any district or part of a district in which no distillery is established under section 6, country spirit or country fermented liquor.
- (2) When the fees so leviable or the right to manufacture such spirit or liquor, or both, are or is let in farm, the farmer may, subject to such reservations or restrictions as the Collector, with the sanction of the Chief Revenue-authority, may from time to time make or impose, grant licenses for the retail sale, or for the manufacture, or for both, as the case may be, of such articles within the local limits of his farm, and shall file in the Collector's office a list of all the licenses granted by him in such form and on such day or days in each year as the Chief Revenue-authority may, from time to time, prescribe in this behalf.

Farm may be cancelled.

26. The Collector, with the sanction of the Chief Revenue-authority, may cancel any farm granted under this Act.
27. If any such farm be cancelled for any cause other than a breach on the part of the farmer of the conditions of the farm, or if any reservation or restriction with respect to the grant of licenses be made or imposed within the term of the farm, the farmer shall be entitled to receive for any loss which he sustains thereby such compensation as the Chief Revenue-authority may determine.

Compensation to farmers in certain cases.

28. Every farmer under this Act may use the same means and processes for the recovery of any arrear of fees due to him from any retail vendor as may be lawfully used by the local landholders for the recovery of arrears of rent due to them from their tenants.

29. The Chief Revenue-authority may, from time to time, make rules to regulate the mode in which tari shall be supplied to licensed vendors of the same.

Power for Chief Revenue-authority to regulate supply of tari to licensed vendors.

29. The Chief Revenue-authority may, from time to time, make rules to regulate the mode in which tari shall be supplied to licensed vendors of the same.

CHAPTER V.

POSSESSION AND IMPORT OF SPIRIT AND FERMENTED LIQUOR.

30. (1) No person shall have in his possession any quantity of any spirit or fermented liquor larger than that specified in section 3, sub-section (1), clause (a), in respect of such spirit or liquor, unless he is permitted to manufacture or sell the same, or he holds a pass therefor from the Collector or from some other officer empowered by the Local Government to grant such passes:

(2) Nothing in this section extends to—

- (a) any foreign spirit or foreign fermented liquor in the possession of any common carrier or warehouseman as such, or purchased by any person for his private use and not for sale, or
- (b) tari intended to be used for the manufacture of gur or molasses.

31. (1) A person shall not bring into any territory to which this Act extends any spirit manufactured at any place in India beyond the limits of British India, until he has obtained a pass therefor from such officer as the Local Government from time to time appoints in this behalf, and has paid in respect thereof,—

- (a) if the Local Government has fixed a duty under clause (a) of section 7 for like spirit manufactured in the part of the territory into which the spirit is to be brought, that duty, or,
 - (b) if the Local Government has notified a duty under that clause for like spirit manufactured in that part, a duty at such rate as the Local Government from time to time prescribes in this behalf, not exceeding the highest rate leviable, under the law for the time being in force, on spirit imported into British India by sea.
- (2) The provisions of sub-section (1) with respect to spirit shall apply to fermented liquor also with this modification, that the duty to be paid in respect of the liquor shall be the duty leviable on like liquor under the Indian Tariff Act, 1894, or such lower duty as the Local Government, having regard to the rate or rates of duty for the time being leviable under clause (a) of section 8, may from time to time prescribe.

(3) If any question arises as to the duty to be charged on any spirit or fermented liquor under this section, the decision of the Local Government thereon shall be final.

32. (1) The Governor-General in Council may, from time to time, by notification in the Gazette of India, impose such duty as he thinks fit on any spirit or fermented liquor brought by land from beyond the limits of India into any territory to which this Act extends or into any specified part thereof and may alter or abolish any duty so imposed.

(2) When any duty is imposed under this section, the Governor-General in Council may by rule prescribe the time, place and manner of payment of the same.

CHAPTER VI.

OFFICERS AND THEIR POWERS.

33. The Collector may appoint persons, by name or by virtue of their office, to be officers for the collection of the excise-revenue and for the prevention of offences against this Act, and the officers so appointed shall, in addition to their ordinary designations (if any), be styled Excise-officers.

Collectors may appoint Excise-officers.

34. The Collector may recover any amount due to the Government under this Act or the rules made hereunder by distress and sale of the movable property of the person from whom such amount is due or of his surety, or by any other process for the time being in force for the recovery of arrears of land revenue due from landholders or from farmers of land or their sureties.

35. Any Excise-officer may enter and inspect at any time by day or by night the shop or premises in which any manufacturer or vendor licensed under this Act carries on the manufacture of country spirit, or the sale of country spirit, country fermented liquor or intoxicating drugs.

36. Any Excise-officer may stop and detain any person carrying any spirit, fermented liquor or intoxicating drug liable to confiscation under this Act, and may seize such spirit, liquor or drug, together with any vessels, packages or coverings in which it is contained, and any animals and conveyances used in carrying it, and may also arrest the person in whose possession such spirit, liquor or drug is found.

37. Any Excise-officer in the receipt of a monthly salary of not less than ten rupees, or who receives an annual remuneration equivalent to such salary, may arrest any person having in his possession any article liable to confiscation under this Act or engaged in the unlawful sale of any spirit, fermented liquor or intoxicating drug, and may seize such article, spirit, liquor or drug.

38. Whenever any Excise-officer in receipt of such monthly salary or annual remuneration as aforesaid has reason to believe, from information given by any person (which information shall be taken down in writing), that in any place spirit is unlawfully manufactured or any article liable to confiscation under this Act is kept or concealed, such officer may, after sunrise and before sunset (but always in the presence of an officer of police in the receipt of a monthly salary of not less than ten rupees, unless the Excise-officer is himself such an officer of police), enter into such place and in case of resistance may break open any door and force and remove any other obstacle to such entry, and may seize and carry away such spirit or article and may also arrest the occupier of the place, with all other persons concerned in the manufacture of such spirit or in the keeping and concealing of such article.

39. The Collector may issue his warrant for the arrest of any person whom he has reason to believe, either from information in writing or from the proceedings in any other case under this Act or any other law, to be engaged in the unlawful sale of spirit or fermented liquor or intoxicating drugs, or to have in his possession any article liable to confiscation under this Act.

40. (1) The Collector may issue his warrant for the search of any place in which he has reason to believe, either from information in writing or from the proceedings in any other case under this Act or any other law, that spirit is unlawfully manufactured, or that any spirit, fermented liquor or intoxicating drug liable to confiscation under this Act is kept or concealed.

(2) Such warrant may be executed by any Excise-officer in the receipt of a monthly salary of not less than ten rupees at the time and in the manner prescribed in section 38.

(3) Whenever the Collector thinks that the search should be made after sunset and before sunrise on any particular day, he shall issue a warrant specially authorizing the search to be so made. Such warrant may be executed by any Excise-officer as aforesaid in the manner, prescribed in section 38, and shall cease to be in force at sunrise on the day next following.

41. Whenever an Excise-officer arrests any person, or seizes any article liable to confiscation under this Act, or enters any place for the purpose of searching for any such article, he shall, within twenty-four hours thereafter, make a full report of all the particulars of such arrest, seizure or search to his official superior, and, unless acting under the warrant of the Collector, shall take the person arrested or the article seized with all convenient despatch to the Magistrate for trial or adjudication.

42. Whenever any person is arrested or any article is seized under the warrant of a Collector issued under this Act, the officer making such arrest or seizure shall, within twenty-four hours thereafter, take the person arrested or the article seized to the Collector, and the Collector, after such enquiry as he thinks necessary, shall send such person or article to the nearest Magistrate, or shall order the immediate discharge of such person or the release of such article.

43. All Police-officers are required to aid the Excise-officers in the due execution of this Act, upon request made by such Excise-officers.

44. (1) The Local Government may, from time to time, invest either by name or virtue of his office—

(a) any Police-officer with the powers conferred on Excise-officers by section 36 of this Act;

(b) any Police-officer in charge of a station or any Police-officer of or above the grade of head constable or sergeant with the powers conferred on Excise-officers by sections 37 and 38 of this Act.

(2) Every officer so invested shall, for all purposes connected with the exercise of these powers, be deemed to be an Excise-officer within the meaning of this Act.

CHAPTER VII.

PENALTIES.

45. (1) Whoever in contravention of section 5 constructs, works or possesses a distillery, still or brewery, or makes fermented liquor, shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

For illegally manufacturing spirit or liquor.

(2) All spirit and liquor made in contravention of section 5, and all materials and implements collected for the purpose of such manufacture, shall be liable to confiscation.

46. (1) Any person who—

(a) without a special pass from the Collector introduces, into the limits fixed for the consumption of spirit made at a distillery established under section 6, any country spirit manufactured at another place, or

(b) in contravention of section 7 or section 8 or of any rule made under section 9 or section 10 removes any spirit from a distillery or any fermented liquor from a brewery, or

For illegally removing spirit or fermented liquor.

(c) in contravention of section 31, brings any spirit or fermented liquor into any territory to which this Act extends, or

(d) without payment of such duty (if any) as may for the time being be payable in pursuance of a notification under section 32, brings any spirit or fermented liquor into any territory to which this Act extends,

shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

(2) All such spirit or fermented liquor, together with the vessels containing the same, and any animals and conveyances used in carrying it, shall be liable to confiscation.

For contravening rules prescribed by Chief Revenue authority.

47. Any person who, except in cases herein otherwise provided for, wilfully contravenes any rule made under section 9 or section 10 shall be punished with fine not exceeding one hundred rupees.

48. (1) Any person who, in contravention of any provision of Chapter III or any rule thereunder, or without payment of such duty (if any) as may for the time being be payable in pursuance of a notification under section 13,—

(a) cultivates hemp, or

(b) collects the spontaneous growth of the hemp plant, or

(c) prepares any intoxicating drug, or

(d) possesses any intoxicating drug, or

(e) imports, exports or transports any intoxicating drug,

shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to one thousand rupees, or with both.

(2) Any intoxicating drug in respect of which an offence has been committed under this section, together with the vessels containing the same and any animals and conveyances used in carrying it, shall be liable to confiscation.

49. Any person who, in contravention of section 21, sells any spirit, fermented liquor or intoxicating drug, shall be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

For illicitly selling spirit, etc.

50. Any person licensed to sell retail spirit, or fermented liquor, or intoxicating drugs, who permits drunkenness, riot or gaming in his shop, or permits persons of notoriously bad character to meet or remain therein, or receives any wearing-apparel or other effects in

barter for spirit, fermented liquor or intoxicating drugs, shall be punished with fine which may extend to two hundred rupees.

51. Any person who possesses any spirit or liquor, in contravention of section 30, shall be punished with imprisonment for a term which may extend to three months or with fine which may extend to five hundred rupees, or with both; and the spirit or liquor, together with any vessels, packages and coverings in which it is contained, and any animals and conveyances used in carrying it, shall be liable to confiscation.

For refusing to produce license and for breach of rules and conditions.

52. Any person holding a license under this Act and refusing to produce the same on the demand of any Excise-officer, and any person who breaks any rule under this Act, or any condition of a license granted under this Act for the breach of which rule or condition no other penalty is hereby provided, shall be punished with fine which may extend to fifty rupees.

53. (1) Any owner or occupier of land, and any agent of any such owner or occupier, who authorizes or connives at the illegal manufacture of spirit or the sale of spirit or fermented liquor or intoxicating drugs shall for every such offence be punished with imprisonment for a term which may extend to four months, or with fine which may extend to one thousand rupees, or with both.

For conniving at illicit manufacture or sale of spirit, etc.

(2) Any person invested with local jurisdiction who authorizes or connives at the illegal sale of any spirit, fermented liquor or intoxicating drug within the local limits of such jurisdiction shall be punished with fine which may extend to five hundred rupees.

54. Any Police-officer who, without lawful excuse, neglects or refuses to aid an Excise-officer as required by section 43, and any officer in charge of a police-station who, on application made by an Excise-officer desiring to act under section 38, fails to attend a search himself, or to depute a subordinate officer of the required rank, shall be punished with fine which may extend to five hundred rupees.

For vexatious search or seizure. 55. Any Excise-officer who,—

- (a) without reasonable grounds of suspicion searches, or causes to be searched, any place, or
- (b) vexatiously and unnecessarily seizes the moveable property of any person on the pretence of seizing or searching for any article liable to confiscation under this Act, or
- (c) vexatiously and unnecessarily arrests any person, or
- (d) commits any other excess not required for the execution of his duty,

shall be punished with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees or with both.

56. Any Excise-officer who, in contravention of section 41 or section 42, neglects to report the particulars of an arrest, seizure or search, or delay,

For delay in reporting arrest, taking to the Magistrate or Collector, as the case may be, any person arrested or any article seized under this Act, shall be punished with fine which may extend to two hundred rupees.

57. A Court shall not take cognizance of an offence punishable under any one of the following sections, namely, 45, 46, 47, 48, 49, 51, 52 and 53, except on the complaint or report of the Collector or an Excise-officer; and a court shall not take cognizance of any offence punishable under this Act unless the prosecution is instituted before the expiry of six months next after the commission of such offence.

58. Every person imprisoned for an offence under section 47 or section 52 shall be confined in the civil jail, and every person imprisoned for an offence under any other section shall be confined in the criminal jail.

59. Whoever attempts to commit any offence punishable under this Act or abets, within the meaning of the Indian Penal Code, the commission of any such offence shall be punished with the punishment provided for such offence.

60. Any Magistrate before whom any person is convicted of any offence under sections 45, 46, 47, 48, 49, 51 or 53 may award to any person who has contributed in any way to such conviction, the whole or any portion of any fine imposed upon the offender and paid by him or realized from his property.

61. Any article liable to confiscation under this Act may, on the application of an Excise-Magistrate to pass order of officer, be confiscated by the order of any Magistrate within the local limits of whose jurisdiction it is found.

CHAPTER VIII.

MILITARY CANTONMENTS.

62. Within the limits of any military cantonment, and within such distance from those limits as the Local Government in any case prescribes, no licenses for the manufacture of spirit, or for the sale of spirit or fermented liquor, shall be granted, nor shall the fees leviable on licenses for the retail sale of such spirit or liquor, or the right to manufacture such spirit or liquor, be let in farm, unless with the knowledge and consent of the Commanding Officer; and upon his requisition any such licenses which has been granted, either by the Collector or by a farmer, within such distance or limits shall be immediately cancelled.

Application of Act to military cantonments. 63. In all other respects the provisions of this Act shall have effect within such limits or distance.

CHAPTER IX.

MISCELLANEOUS.

64. (1) The Collector shall in all proceedings under this Act be subject to the control of the Commissioner of Revenue, and all orders passed by a Collector under this Act shall be appealable to such Commissioner in manner provided by the rules for the time being in force relating to appeals from the orders of Collectors.

(2) The Chief Revenue-authority may revise any order passed by a Collector under this Act or by a Commissioner under this section.

Additional power for Chief Revenue- 65. The Chief Revenue-authority may, from time to time, make rules consistent with this Act,—

- (a) as to the period for which any license or farm under this Act shall be granted;
- (b) as to the fee payable for any such license or farm, and the time or times at which it shall be payable;
- (c) as to the security to be given by any licensee or farmer under this Act;
- (d) as to the form of any license or farming lease and of the counterpart thereof (if any) to be taken from such licensee or farmer, and the conditions which may be inserted therein;
- (e) as to the disposal of things confiscated under this Act;
- (f) as to the duties of Excise-officers; and
- (g) to provide generally for carrying out the provisions of this Act.

66. The Local Government may, from time to time by notification in the official Gazette, exempt within any specified local area any specified articles or any specified class of persons from all or any of the provisions of this Act, and may, by like notification, cancel any such exemption.

Power for Local Government to exempt articles and persons,

THE SCHEDULE,
(See Section 2.)

Year.	No.	Title or subject.	Extent of repeal.
1881	XXII	The Excise Act, 1881 ..	The whole.
1885	VI	Amending the Excise Act, 1881..	Ditto
"	IX	Amending the Excise Act, 1881, and other Acts.	So much as relates to the Excise Act, 1881.
1887	II	Ditto, ditto. ..	Ditto, ditto.
1888	XVIII	Financial Commissioner, Burma.	So much of section 7 and the schedule as relates to the Excise Act, 1881.
1889	XIII	The Cantonment-Act, 1889 ..	So much of section 3 and the schedule as relates to the Excise Act, 1881.
1890	XIII	Amending the Excise Act, 1881, and other Acts.	Sections 2 to 5 (both inclusive).
"	XX	The North-Western Provinces and Oudh Act, 1890.	Section 43.
1891	XII	The Repealing and Amending Act, 1891.	So much as relates to the Excise Act, 1881.
1893	X	Amending the Excise Act, 1881..	The whole.

THE CODE OF CRIMINAL PROCEDURE, 1882.

ACT NO. XIII OF 1882.

An Act to amend the Code of Criminal Procedure, 1882.

WHEREAS it is expedient to amend the Code of Criminal Procedure, 1882; It is hereby enacted as follows:—

1. (1) In the first sentence of section 269 of the said Code, after the word "may," where it first occurs, the words "with the previous sanction of the Governor General in Council," and after the word "may," where it next occurs, the words "with the like sanction," shall respectively be inserted.

Amendment of section 269, Act X, 1882.

(2) After the first sentence of the same section the following shall be inserted, namely:—
"The Local Government, by like order, may also declare that, in the case of any district in which the trial of any offence is to be by jury, the trial of such offence shall, if the Judge, on application made to him or of his own motion, so directs, be by jurors summoned from a special jury list, and may revoke or alter such order."

Amendment of section 276, Act X, 1882.

2. In section 276 of the said Code, before the word "thirdly" the word "and" shall be repealed, and to the same section the following shall be added, namely:

"and

fourthly, in any district for which the Local Government has declared that the trial of certain offences may be by special jury, the jurors shall, in any case in which the Judge so directs, be chosen from the special jury list prescribed in section 325 A."

Amendment of section 307, Act X, 1882.

3. (1) In section 307 of the said Code, for the words "so completely that he considers it" the words "and is clearly of opinion that it is" shall be substituted.

(2) In the same section, for the words "but it may" the words "and subject thereto it shall, after considering the entire evidence and after giving due weight to the opinions of the Sessions Judge and the jury," shall be substituted.

Amendment of section 319, Act X, 1882.

4. To section 319 of the said Code the following words shall be added, namely:

"or, if the Local Government, on consideration of local circumstances, has fixed any smaller area in this behalf, within the area so fixed."

Addition of new section after section 325, Act X, 1882.

5. After section 325 of the said Code the following section shall be added, namely:

"325 A. In the case of any district for which the Local Government has declared that the trial of certain offences shall, if the Judge so direct, be by special jury, the Sessions Judge and the Collector of such district or other officer as aforesaid shall prepare, in addition to the revised list hereinbefore prescribed, a special list containing the names of such jurors as are borne on the revised list and are, in the opinion of such Sessions Judge and Collector or other officer as aforesaid, by reason of their possessing superior qualifications in respect of property, character or education, fit persons to serve as special jurors: Provided always that the inclusion of the name of any person in such special list shall not involve the removal of his name from the revised list nor relieve him of his liability to serve as an ordinary juror in cases not tried by special jury."

Amendment of section 326, Act X, 1882.

6. In section 326 of the said Code, after the words "the said revised list" the words "or the said special list" shall be inserted, and the words "on the revised list" shall be omitted.

Addition of new section after section 330, Act X, 1882.

7. After section 330 of the said Code the following section shall be added, namely:

"330 A. The Court of Session may, if it shall think fit, at the conclusion of any trial by special jury, direct that the jurors who have served on such jury shall not be summoned to serve again as jurors for a period of twelve months."

THE SINDH INCUMBERED ESTATES ACT, 1896.

ACT NO. XX OF 1896.

An Act to amend the Law providing for the Relief of Jagirdars and Zamindars in Sindh.

WHEREAS it is expedient to amend the Law providing for the relief of jagirdars and zamindars in Sindh; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

Title and commencement. 1. (1) This Act may be called the Sindh Incumbered Estates Act, 1896; and

(2) It shall come into force at once.

Definitions.

2. In this Act—

(1) "jagir land" includes also a share held hereditarily of the revenues of a Government village, but does not include *sim* or *mamul* or garden grants:

(2) "jagirdar" means a person who, or whose ancestor, was found in possession of jagir land in Sindh on the seventeenth day of February, 1843, and to whom the said land, or a portion of the same, or other land in lieu thereof, has been continued by the British Government, and to whom, or to whose ancestor, a sanad has been, or hereafter may be, granted confirming such continuance:

(3) "zamindar" means a person holding lands in Sindh, on the aggregate of which he or his ancestor has been assessed by the Government, on account of land-revenue for any one of the five revenue years next before the commencement of this Act, a sum not less than three hundred rupees; and a person holding lands in Sindh which, having been comprised in the jagir lands of a jagirdar, and having ceased to be jagir lands, are assessed by the Government on account of land revenue at a sum not less than three hundred rupees per year, and, where a joint family or any other body of co-owners hold lands of either of those descriptions, each member of that family or body who would be entitled to demand a partition of the lands, and

(4) "Commissioner" means the Commissioner in Sindh.

CHAPTER II.

OF THE APPLICATION AND PRELIMINARY INQUIRY.

3. (1) At any time after the commencement of this Act, any jagirdar or zamindar, or any person who would be sole heir, or one of the heirs, to such jagirdar or zamindar, if he then died intestate, may apply in writing to the Commissioner, stating that such jagirdar or zamindar is subject to debts or liabilities, other than debts due, or liabilities incurred, to Government, or that his immoveable property is charged with debts or liabilities other than as aforesaid, and requesting that the provisions of this Act be applied to his case.

(2) When any jagirdar, zamindar, or other person, entitled to make an application under this section, is a minor, or of unsound mind, or an idiot, such application may be made on his behalf by the guardian, or other legal curator of his person, or by the legally-constituted administrator or manager of his estate.

4. (1) When any such application is made by or on behalf of a jagirdar, or the person who would be his sole heir, if he then died, the Commissioner shall direct an inquiry to be made by such officer, as he thinks fit, into the nature and amount of such debts and liabilities, and the sufficiency of the debtor's property, whether moveable or immoveable, to discharge the same.

(2) When such an application is made in any other case, it shall be in the discretion of the Commissioner, subject to any general rules which may from time to time be made by the Governor of Bombay in Council, in this behalf, either to reject such application, or to direct an inquiry to be made as aforesaid.

Interim order of protection. 5. When the Commissioner has directed an inquiry under section 4, he may, if he thinks fit, further direct that, until he dismisses the application or appoints an officer under section 7, sub-section (2), clause (c)—

(a) all proceedings then pending in any Civil or Revenue Court or Office in British India, in respect of any of the debts and liabilities to which the debtor is subject, or which are charged on the whole or any part of his immoveable property, shall be stayed, and the operation of all processes, executions, and attachments then in force for, or in respect of, such debts and liabilities shall be suspended: and

(b) no fresh proceedings, processes, executions, or attachments shall be instituted in, or issued by, any Civil Court or Revenue Court or Office in British India in respect of such debts and liabilities.

6. (1) When an inquiry has been directed under section 4, the applicant shall, within a period to be fixed by the Commissioner, submit to the officer, appointed to make such inquiry, a statement duly verified by the said applicant, or by some other competent person, in the manner required by law for the verification of plaints, and containing, so far as may be practicable, such details as to the debts, and liabilities, and as to the sufficiency of the debtor's property, whether moveable or immoveable, to meet the same, as the Commissioner, or the said officer subject to his control, may require.

(2) If any such statement contains any averment, which the person making the verification knows or believes to be false, or does not know or believe to be true, such person shall be deemed to have intentionally given false evidence within the meaning of the Indian Penal Code.

Report of inquiry and proceedings thereon. 7. (1) The officer so appointed, after making inquiry, shall submit a report of the proceedings to the Commissioner.

- (2) On receipt of such report, the Commissioner may—
 (a) direct a further inquiry; or
 (b) dismiss the application; or
 (c) by order published in the "Sindh Official Gazette" appoint an officer (hereinafter called the manager) to manage the immoveable property of the debtor, and to arrange for the liquidation of his debts in manner hereinafter provided.

CHAPTER III.

OF THE ORDER OF MANAGEMENT.

8. (1) An order made under section 7, sub-section (2), clause (c), (hereinafter called "the order of management") shall extend to all immoveable property, including any interest in joint immoveable property, of or to which the debtor is on the date of its publication possessed or entitled in his own right, or which he is entitled to redeem, or which may be acquired by or devolve on him during the continuance of the management, and to all debts and liabilities to which he is subject, or which are charged on the whole or any part of his immoveable property on the said date, and to the amount of any loan, which may be received by the manager in the manner hereinafter provided.

(2) The management shall be deemed to commence from the date on which the order is published.

Effect of order of management. 9. On the publication of the order of management the following consequences shall ensue:

(1) all proceedings then pending in any Civil Court or Revenue Court or Office in British India in respect to the debts and liabilities mentioned in section 8 shall be stayed; and the operation of all processes, executions, and attachments then in force for, or in respect of, such debts and liabilities shall be suspended;

(2) so long as the management continues, no fresh proceedings, processes, executions, or attachments shall be instituted in or issued by any Civil Court or Revenue Court or Office in British India in respect of such debts and liabilities;

(3) so long as the management continues, the debtor shall be incompetent—

(a) to enter into any contract involving him in pecuniary liability, or

(b) to mortgage, charge, lease, or alienate the property under management or any part thereof, or

(c) to grant valid receipts for the rents and profits arising or accruing therefrom:

Provided that nothing contained in this clause shall be deemed to preclude the manager from letting, and the debtor from taking, the whole or any part of such property on such terms consistent with this Act as may be agreed upon between the parties;

(4) so long as the management continues, no person other than the manager shall be competent to mortgage, charge, lease, or alienate such property or any part thereof.

10. The manager shall, during the management of the property, have all powers which the owner thereof might, as such, have legally exercised, and shall receive and recover all rents and profits due in respect of the property under management, and for the purpose of recovering such

rents and profits shall have, in addition to any powers possessed by a Jagirdar or Zamindar, as the case may be, all the powers possessed by a Collector under the law for the time being in force for the recovery of land-revenue due to Government:

Provided that he shall not, before the liquidation-scheme hereinafter mentioned has been sanctioned, demise the property under management, or any part thereof, for any term exceeding two years, to take effect in possession.

Payments to be made by manager and order thereof. 11. (1) From the sums received or recovered under section 10 the manager shall pay—

firstly, the costs of the management, including the costs of necessary repairs:

secondly, the Government revenue and all debts and liabilities for the time being due or incurred to Government, in respect of the property under management;

thirdly, the rent (if any) due to the jagirdar or other superior holder in respect of the said property;

fourthly, such periodical allowances as the Commissioner may from time to time fix for the maintenance of the debtor and his family;

fifthly, the cost of such improvement of the said property as he thinks necessary, and are approved by the Commissioner.

(2) The residue shall be retained by the manager for the liquidation, in manner hereinafter provided, of the debts and liabilities mentioned in section 8 other than those so due or incurred to Government, and also for the repayment, either before or after the liquidation of such debts and liabilities, of any loan received by the manager under this Act.

CHAPTER IV.

PROOF OF DEBTS AND SCHEME FOR LIQUIDATION.

12. On the publication of the order of management, the manager shall publish in the "Sindh Official Gazette" a notice in English and Sindhi, calling upon

Notice to claimants against debtor. all persons having claims against the debtor, or the property under management, to notify the same in writing to such manager within six months from the date of the publication, and shall also cause copies of such notice to be exhibited at the Mukhtarkar's kacheris in the district in which the said property lies, and at such other places as he thinks fit.

Claimant to present full particulars and documents. 13. (1) Every such claimant shall, along with his claim, present full particulars thereof,

(2) Every document on which the claimant founds his claim, or on which he relies in support thereof, shall be delivered to the manager along with the claim.

(3) If the document is an entry in any book, the claimant shall produce the book to the manager, together with a copy of the entry on which he relies. The manager shall mark the book for the purpose of identification, and, after examining and comparing the copy with the original, shall return the book to the claimant.

(4) If any document in the possession or under the control of the claimant is not delivered or produced by him to the manager along with the claim, the manager may refuse to receive such document in evidence on the claimant's behalf at the investigation of the case.

14. Every such claim (other than claims of the Government) not notified to the manager within the time and in the manner required by such notice shall, except as provided in section 19, clause (7), be deemed for all purposes and on all occasions, whether during the continuance of the management or afterwards, to have been duly discharged :

Claim not duly notified to be barred.

Provided that, when proof is made to the manager that the claimant was unable to comply with the provisions of section 12, the manager may receive such claim within the further period of six months from the expiration of the original period of six months.

15. The manager shall inquire into the history and merits of every claim received under sections 12 and 14, and shall, in accordance with the rules to be made under this Act, determine the amount of the debts and liabilities (if any) justly due to the several claimants.

16. If such amount cannot be paid at once, the manager shall then proceed to rank such debts and liabilities according to the order in which they shall be paid, and to fix the interest (if any) to be paid thereon, respectively, from the date of the final decision thereon to the date of the payment and discharge thereof.

17. (1) When the total amount of the debts and liabilities (including those due and incurred to Government) has been finally determined, the manager shall prepare and submit to the Commissioner a schedule of such debts and liabilities, and a scheme (hereinafter called the liquidation-scheme) showing the mode in which it is proposed to pay and discharge the same, whether from the income of the property under management, or with the aid of funds raised under the powers hereinafter conferred, or partly in one of such ways and partly in the other.

(2) Every liquidation-scheme shall further provide for the continuance of the payments to be made by the manager under section 11, and for the repayment of the money (if any) which the manager proposes to borrow under this Act; and may provide for the improvement of the property under management either from the said income, or with the aid of the funds raised as aforesaid, or partly in one of such ways and partly in the other.

Proceedings of Commissioner on submission of liquidation-scheme.

18. The Commissioner may—

(a) as often as he thinks fit send back such scheme to the manager for revision, and direct him to make such further inquiry as may be requisite for the proper preparation of the scheme, or

(b) sanction any liquidation-scheme or any revised liquidation-scheme submitted to him, either as it stands, or subject to such modifications as he may deem expedient.

Power to relinquish management.

19. (1) At any time before he has sanctioned a liquidation-scheme under section 18, the Commissioner may, by an order published in the "Sindh Official Gazette," direct that on a date fixed by such order the management shall be relinquished.

(2) On the date so fixed—

(a) the management shall terminate ;

(b) the owner of the property under management shall be restored to the possession thereof, subject to any leases granted under section 10 ;

(c) any residue of the rents and profits of the said property retained under section 11, sub-section (2), shall be paid to him ; and

(d) the proceedings, processes, executions, and attachments stayed and suspended under section 9, and the debts and liabilities barred by section 14, shall revive.

(3) In calculating the periods of limitation applicable to suits to recover and enforce debts and liabilities revived under this section, the time during which the management has continued shall be excluded.

CHAPTER V.

OF THE PROCEEDINGS SUBSEQUENT TO SANCTION OF THE LIQUIDATION-SCHEME.

Effects of sanctioning scheme.

20. When the Commissioner sanctions the liquidation-scheme, he shall notify the fact of such sanction at such places and in such manner as the Local Government may from time to time by rule direct ; and thereupon—

(1) all proceedings, processes, executions, and attachments stayed or suspended under section 9 shall be for ever barred, and

(2) every debt or liability due or owing to any person which was proveable before the manager shall be extinguished ; and such person shall be entitled to receive under the liquidation-scheme the amount (if any) finally awarded to him under Chapter IV in respect of such debt or liability.

21. (1) If the property under management or any part thereof is in the possession of a mortgagee or conditional vendee, the manager, at any time after the liquidation-scheme has been sanctioned as aforesaid may, by an order in writing, require such incumbrancer to deliver up possession of the same to him at the end of the then current revenue year.

Power to remove mortgagee in possession.

(2) If such incumbrancer refuses or neglects to obey such order the manager may, without resorting to a Civil Court, enter upon the property and summarily evict therefrom the said incumbrancer and any other person obstructing or resisting on his behalf.

(3) Nothing in this section shall be held to affect the right of any incumbrancer to receive, under the liquidation-scheme, the amount (if any) awarded to him under Chapter IV.

22. If the property under management or any part thereof is in the possession of any person claiming to hold under a lease dated within the three years immediately preceding the commencement of the management, the manager, with the sanction of the Commissioner, may enquire into the sufficiency of the consideration for which the lease was granted; and if such consideration appears to him insufficient, may by written order, at any time after the liquidation-scheme has been sanctioned as aforesaid, either set aside the lease or require the person so in possession to pay such consideration for the said lease as the manager thinks fit; and in default of such payment the lease shall be cancelled.

23. Subject to the rules made under section 33, the manager, after the liquidation-scheme has been sanctioned as aforesaid, shall have power to demise all or any part of the property under management for any term of years not exceeding twenty years absolute, to take effect in possession, in consideration of the payment to him of any fine, or without fine, and reserving such rents, and under such conditions as may be agreed upon.

24. At any time after the liquidation-scheme has been sanctioned as aforesaid the manager, with the previous assent of the Commissioner, shall have power to raise money by mortgage or sale to raise any money which may be required for carrying out such scheme—

- (a) by demising by way of mortgage the whole or any part of the property under management for a term not exceeding twenty years from the publication of the order of management; or
- (b) by selling, by public auction or by private contract and upon such terms as the manager thinks fit, such portion of the said property as may appear expedient; or
- (c) by borrowing money at such rate of interest as appears reasonable to the Local Government.

25. When jagir land under management is held on this condition, that on the happening of a certain event a share of the land shall lapse, but that it shall be in the discretion of the person then entitled as jagirdar to divide off and relinquish in respect of the lapse such part of the land, being a fair equivalent of that share, as he thinks fit, the manager may, if he deems it convenient for the better exercise of the powers conferred by sections 23 and 24 at any time, after such consultation with persons interested, as he thinks necessary, allot by written order for relinquishment on the happening of the event, such part of the land as he thinks fit; and thereupon that part and no other shall, on the happening of the event, be relinquished.

Manager's receipt to be a discharge.

26. The manager's receipt for any moneys, rents or profits raised or received by him under this Act shall discharge the person paying the same therefrom and from being concerned to see to the application thereof.

27. (1) When the debts and liabilities mentioned in the liquidation-scheme and the amount of any loan received under section 24, clause (c), together with the interest (if any) due thereon, have been paid and discharged, the manager shall publish in the "Sindh Official Gazette" at notice fixing a date for the termination of the management.

(2) On the date so fixed the management shall terminate, and the owner shall be restored to the possession and enjoyment of the property under management, or of such part thereof as has not been sold by the manager under the power conferred by section 24, but subject to the leases and mortgages (if any) granted and made by the manager under the powers conferred by sections 10, 23, and 24.

Death of debtor during management.

28. If the debtor dies after the publication of the order of management and before the management has been terminated in either of the modes hereinbefore provided,—

- (1) the management shall continue and proceed in all respects as if such debtor were still living;
- (2) any person succeeding to the whole or any portion of the property under management shall, while such management continues, be subject in respect of such property to the disabilities imposed by section 9, clause (5), sub-clauses (b) and (c); and
- (3) no Civil Court or Revenue Court or Office in British India shall, during the continuance of the management, issue any attachment or other process against any portion of the property under management for, or in respect of, any debt or liability incurred by any such person whether before or after his said succession.

29. When a jagirdar or zamindar has been restored under section 27, sub-section (2), to the possession of any property, no mortgage, charge, lease or alienation of such property, or of any part thereof, made or granted by such jagirdar or zamindar shall be valid as to any time beyond his natural life.

30. Notwithstanding anything contained in this Act, the Commissioner may, at any time after he has, whether before or after the commencement of this Act, sanctioned the liquidation-scheme, revise and modify the same, but not so as to affect the right of any person to receive in full before the termination of the management the amount finally awarded to him under Chapter IV.

CHAPTER VI.

OF APPEAL AND REVISION.

31. (1) An appeal against any decision or order under sections 14, 15, 16 and 22 and imposing a fine or imprisonment in exercise of the powers conferred by section 37, shall lie to the Commissioner, if preferred within six weeks from the date of such decision or order.

(2) There shall be no appeal against the decision of the Commissioner on such appeal.

Power to call for proceedings and pass order thereon.

32. The Commissioner may, of his own motion, or on the application of any person concerned, call for the proceedings in any case under this Act, and pass such order thereon, consistent with the provisions of this Act as he thinks fit.

CHAPTER VII.

MISCELLANEOUS.

33. (1) The Commissioner, with the previous sanction of the Governor of Bombay in Council, may, from time to time, make rules consistent with this Act—

(a) to regulate the security to be required from subordinate officers under this Act;

(b) to regulate the procedure in all cases under this Act;

(c) for the guidance of officers enquiring into and determining on claims under Chapter IV: and in particular as to the allowance of interest (if any) on each of the principal debts and liabilities so determined, from the date on which it was incurred down to the date of the determination, and on the aggregate amount of such debts and liabilities from the date of the determination down to the date of payment, and as to the order of paying debts and liabilities and repaying any loan received hereunder;

(d) for investing any moneys received or raised by the manager under this Act in any Government securities of British India, and for the sale of such securities; and

(e) generally to carry out the provisions of this Act.

(2) Such rules shall be published in the "Sindh Official Gazette," and shall thereupon have the force of law.

34. Whenever the Commissioner thinks fit, he may suspend or remove any manager, and may appoint any officer in the stead of any manager appointed under this Act; and thereupon the management then vested under this Act in the former manager shall become vested in the new manager. and the new manager shall have the same powers as if he had been originally appointed.

Managers to be public servants.

35. Every manager appointed under this Act shall be deemed a public servant within the meaning of the Indian Penal Code.

36. Every investigation to be deemed a judicial proceeding.

conducted by the manager with reference to any claim preferred before him under this Act, or to any matter connected with any such claim, shall be taken to be a judicial proceeding within the meaning of the Indian Penal Code.

37. For the purposes of Power to summon witnesses and compel production of documents.

this Act, the manager may summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure.

Bar of suits.

38. No suit or other proceeding shall be maintained against any person in respect of anything done by him *bona fide* pursuant to this Act.

39. Nothing in this Act saving of jurisdiction of Courts in Sindh in respect of certain suits.

precludes the Courts in Sindh having jurisdiction in suits relating to the succession to any immovable property brought under the operation of this Act from entertaining and disposing of such suits: but to all such suits the manager of such property shall be made a party.

THE BOMBAY CIVIL COURTS ACT AMENDMENT ACT, 1895.

BOMBAY ACT NO. III OF 1895.

An Act to amend the Bombay Civil Courts Act, 1869.

WHEREAS it is expedient to amend Sections 22 and 32 of the Bombay Civil Courts Act, 1869, as amended by the Bombay Revenue Jurisdiction Acts, 1876 and 1880, and the Repealing and Amending Act, 1891, and whereas the previous sanction of His Excellency the Governor-General required by section 5 of the Indian Councils Act, 1892, has been obtained for the passing of this Act, it is enacted as follows:—

Short title.

1. This Act may be cited as "The Bombay Civil Courts Act Amendment Act, 1895."

2. In the second paragraph of section 22 of the Bombay Civil Courts Act, 1869, amended as aforesaid, for the words "subject of the Queen" there shall be substituted the following, *viz.*: "subject of Her Majesty or a subject of a Native Prince or State in India under the suzerainty of Her Majesty, and is also a person."

Amendment of sec. 32.

3. For clause (b) of the proviso to section 32 of the said Act amended as aforesaid, there shall be substituted the following, *viz.*:—

"(b) an officer

(i) of a Court who has been appointed under the Code of Civil Procedure, section 456, last paragraph,

(ii) of Government to whom the powers of a curator have been delegated under section 5 of Act XIX of 1841 or who has been appointed manager of the estate of a lunatic under section 9 of Act XXXV of 1858 or who has been appointed or declared by a Court in virtue of his office to be a guardian of the person or property, or both, of a minor under the Guardian and Wards Act, 1890,

in virtue of such appointment, delegation or declaration a party to such suit."

TABLE OF FEES PAYABLE UNDER THE INDIAN REGISTRATION ACT III OF 1887.

The following table of Fees payable under the Indian Registration Act III of 1887 is, with the sanction of the Governor-General of India in Council, published for general information in supersession of the former Table published at pages 353 to 355 of the *Bombay Government Gazette* of 17th May 1883:—

I.—For the registration of any Acknowledgment (not being of the nature described in Article II), Agreement, Award, Bond, Bill of Exchange, Bill of Sale, Composition-Deed, Contract, Covenant, Grant, Lease, Articles of Partnership, Release, Settlement, Declaration of Trust, Revocation of a Trust or Settlement, or of any Instrument of Assignment, Conveyance, Gift, Mortgage, Partition, Sale or Transfer, or of any certified copy of a Decree or order of Court, or of any Document, not hereinafter expressly provided for in which the amount of value of the consideration therefor, or of the property, if any, to which it relates, is capable of being expressed:

(a) If the amount or value of the consideration therefor, or of the property to which such instrument or document relates, is wholly expressed therein.

					Rs. a. p.
1.	When the amount or value does not exceed Rs. 50	.....			0 4 0
2.	Do. do. exceeds Rs. 50 but does not exceed Rs. 100	.....			0 8 0
3.	Do. do. 100	do.	200	.....	1 0 0
4.	Do. do. 200	do.	400	.....	2 0 0
5.	Do. do. 400	do.	600	.....	3 0 0
6.	Do. do. 600	do.	1,000	.....	4 0 0
7.	Do. do. 1,000	do.	1,500	.....	5 0 0
8.	Do. do. 1,500	do.	2,000	.....	6 0 0
9.	Do. do. 2,000	do.	3,000	.....	8 0 0
10.	Do. do. 3,000	do.	4,000	.....	10 0 0
11.	Do. do. 4,000	do.	5,000	.....	12 0 0
12.	Do. do. 5,000	do.	7,500	.....	14 0 0
13.	Do. do. 7,500	do.	10,000	.....	16 0 0
14.	Do. do. 10,000	do.	15,000	.....	18 0 0
15.	Do. do. 15,000	do.	20,000	.....	20 0 0
16.	For every Rs. 1,000 or part thereof in excess of 20,000	.....			1 0 0

(b) If such amount or value is only partly expressed,

17. The same *ad valorem* fee as above on the amount or value which is expressed and an additional fee of 2 0 0

(c) If such amount or value is not expressed at all,

18. A fixed fee of 10 0 0

II.—For the registration of a document which acknowledges merely the payment of the consideration for some other document which is also registered The same fee as for the principal document,

NOTE.—This article applies specially to documents which acknowledge the receipt of the consideration expressed in a previous registered document, but not paid at the time of the execution of such document, where an *ad valorem* fee, according to the amount of such consideration, has, under Article I, been levied in respect of such previous registered document.

It also applies to reconveyances executed on the extinction of mortgage liens and to documents acknowledging the receipt of instalments on account of mortgages, subject to the following conditions:—

(a)—In respect of documents acknowledging the extinction of a mortgage lien in consideration of one payment less in amount than that originally due upon the mortgage, the registration fee shall be calculated according to the *ad valorem* scale in Article I, subject to a maximum of, 2 0 0

(b)—In respect of documents acknowledging the receipt of payments by instalment on account of a mortgage, the registration fee in each case shall be calculated according to the *ad valorem* scale in Article I, subject to a maximum of 2 0 0

III.—For the registration of a Power-of-Attorney, Writing of Divorcement, a Certificate of Heirship, Guardianship, Administrators, or Executorship, or of any document which does not fall within any other article of this Table 2 0 0

WILLS AND AUTHORITIES TO ADOPT.

IV.—For registration of a Will when presented open or of an authority to adopt 2 0 0

V.—For deposit of a sealed cover containing a Will 2 0 0

VI.—For opening such cover 2 0 0

VII.—For withdrawal of such cover 2 0 0

SEARCHES AND INSPECTIONS.

VIII.—For searching for entry by Registering Officer, or for allowing applicants to inspect Books or Indexes, for every year of which the Register or Index is searched or inspected 1 0 0

* Besides the expense of copying the superscription or contents, according to the rate laid down in Article IX.

† If, in an application to the Registering Officer for the copy of an entry, the names of the claiming and executing parties, the nature of the document, and date of registration be shown, the fee for search will not be levied. Government officers requiring to inspect or search the registers, or take copies of entries, for *bona fide* public purposes, are exempted from the payment of fees.

COPYING FEES, GRANT OF COPIES, &c.		Rs. a. p.
IX.—Copying fee, beside the ordinary registration fee, for each folio of 100 words		0 2 6
X.—For making or granting copies of entries and documents for the benefit of any person or to be forwarded to any other office under Sections 65, 66 and 67, or for making or granting copies of reasons for refusal by a Registrar under Section 76, for each folio of 100 words		0 2 6
XI.—For granting copy of a map: Provided that the arrangements for, and the cost of, making such copy must be made and borne by the person who applies for it		0 8 0
EXTRA OR ADDITIONAL FEES.		
XII.—For registration of any documents by a Registrar		\$4 0 0
<i>Note.</i> —This article is not applicable to the Registration District of Deesa.		
XIII.—Registration by the Registrar of Bombay, under Sections 30, Clause B—		
(a) If the document relates to property situated in the Bombay Presidency but beyond the limits of the Bombay Registration District		\$8 0 0
(b) If the document relates to property situated beyond the limits of the Bombay Presidency		\$16 0 0
XIV.—For the issue of a commission under section 33 or 38—		
(a) If the person is physically unable to attend the Office, or is confined in Jail		5 0 0
(b) Otherwise		10 0 0
XV.—For niling translation (Section 62)		2 0 0
XVI.—† For attendance at private residence or Jail, under Section 33 for the purpose of attesting a power-of-attorney, or for attendance under Section 31 for acceptance for registration or deposit, or for attendance under Section 38 for the examination of any person.	If the person is physically unable to attend the office, or is confined in Jail..... Otherwise..... And any extra attestation or registration fee equal to the ordinary attestation or registration fee.	\$5 0 0 10 0 0
XVII.—‡ For the safe custody and return of any document presented for registration and not applied for under para. 2 of Section 61 of the Act within two months from the date of registration, namely, for every day in the third month from date of registration until such document is so applied for.....		0 1 0
Do. in the fourth month		0 2 0
Provided, however, that the maximum fee payable under this article for each document so returned shall be.....		5 0 0
MEMORANDA, ATTESTATION, SUMMONS AND WARRANT FEES.		
XVIII.—For every copy of the memorandum to be sent under Sections 64, 65 and 66		0 8 0
XIX.—For the attestation of a power-of-attorney, if Special.....		1 0 0
Do. do. If General		2 0 0
XX.—Peon's fee for every summons		1 0 0
XXI.—For every warrant for seizure of person		2 0 0
<i>Note (a).</i> In the case of leases, the amount or value of the consideration on which the <i>ad valorem</i> registration fee is to be assessed shall be as follows:—		
If the lease is granted		
(1) in consideration of the payment of a fine or premium only,	The registration fee will be assessed on:	
(2) in consideration of the payment of a fine or premium, in addition to rent reserved;	the amount of such fine or premium paid or payable;	
(3) in consideration of the payment of an annual rent, without the payment of fine or premium;	the average annual rent reserved, in addition to the amount of fine or premium;	
(4) for a period less than a year	the average annual rent reserved;	
(5) for an indefinite period	the total sum payable under the lease;	
	the average annual rent payable for the first ten years.	

* When the registration of any document properly registrable by a Sub-Registrar is performed by a Registrar, owing to the former being a party to the transaction represented by such document, the extra fee will not be charged.

† When an attendance takes place under both Sections 31 and 33 at the same time and place, if the Registration of but one document is concerned, only one attendance fee and one extra registration fee will be levied. If a Registering Officer, where the registration of one document is concerned, attends on the presenter on one occasion, and the executant or another necessary witness on another occasion, two attendance fees and two extra registration fees will be levied. If a Registering Officer attends at a private residence or jail, and one person presents several documents, or one person admits the execution of several documents at one and the same time and place, only one attendance fee will be levied, but an extra registration fee (or, when the admission of execution takes place with a view to the attestation of a power-of-attorney, an extra attestation fee) will be levied in the case of each document. When several different persons at one and the same time and place present for registration, or admit execution of, several different documents the Registering Officer will levy an attendance fee for each distinct transaction, the extra registration fee (or, in the case of powers-of-attorney attested, the extra attestation fee) being leviable in the case of each document.

‡ The Inspector-General of Registration is empowered to remit the fee altogether at his discretion.

§ In addition to the ordinary fee,

|| In addition to the ordinary fee and travelling allowances at the rates permissible under the Civil Travelling Allowance Code,

Note (b). If a patta or lease be given to a cultivator and the kabuliyat or counterpart of such patta or lease be registered in the same office and on the same day as the patta or lease, the registration fee chargeable in respect of the two documents shall not be greater than the fee which would have been charged on the lease alone.

Note (c). In the case of annuity-bonds, service-bonds and agreements for the hire of moveable property, the amount or value of the consideration on which the *ad valorem* registration fee is to be assessed shall be as follows:—

- | | | |
|---|---|--|
| If the annuity-bond, or service-bond or agreement is granted: | } The registration fee will be assessed on: | |
| (1) for a definite period, exceeding one year: | | { the average annual amount to be paid during the period: |
| (2) for an indefinite period | | { the average annual amount to be paid during the first ten years; |

If the service-bond or agreement is granted: The registration fee will be assessed on:

- | | |
|---|---|
| (3) for a period less than a year | { the total amount payable under the service-bond or agreement. |
|---|---|

Note (d). If in any of the above cases, the rent, annuity, remuneration or hire is payable partly in money and partly in kind and the money-value of the portion payable in kind is not expressed, the registration fee will be charged at twice the amount of the *ad valorem* fee chargeable in respect of the amount payable in money. And if the rent, annuity or remuneration is payable entirely in kind and the money-value thereof is not expressed, a fixed registration fee of Rs. 2 will be charged.

THE COURT FEES ACT.

JUDICIAL DEPARTMENT.

Bombay (as amended), 14th July 1881.

Under the provisions of Section 282 of the Code of Criminal Procedure, the following Rules made by Her Majesty's High Court of Judicature, and concurred in by His Excellency the Governor in Council, are published for general guidance:—

RULES REGARDING COPYING FEES IN CRIMINAL COURTS.

I.—No fee should, under any circumstances, be taken for any copy which the person receiving it is by law entitled to receive gratis.

II.—All copies should be not merely correct, but should also be made in a clear clerk's hand. The practice of allowing schoolboys and domestic servants to make copies, which are scarcely legible, should be everywhere discontinued.

III.—The Sessions Judge or the District Magistrate should prescribe the fees to be charged for copying every kind of document in the Sessions Court or the Magisterial Courts, and may, if necessary, prescribe different rates of fees for different Courts: Provided that the fees charged for copying shall not exceed the following rates:—

In the case of English copies, 2 annas per 100 words.

In the case of Vernacular copies, 1½ annas per 100 words.

In the case of certified copies an additional ½ anna per 100 words for examining and comparing.

IV.—The fees for making each copy may be paid to the particular clerk by whom each document is prepared; or all the fees paid in each Court for copies collected during the month may be distributed, at the end of the month, at the discretion of the presiding Judge or Magistrate, amongst the persons employed by him as copyists.

V.—Copies may be made by any competent person, whether he be a member of the Court establishment or not: Provided that no paid member of the Court establishment shall make copies for which fees are charged during the time known as 'office hours,' nor when his services are otherwise required by his superior officer.

DEPARTMENT OF FINANCE AND COMMERCE.

Simla, the 29th July 1881.

In exercise of the powers conferred by section 35 of the Court Fees Act VII of 1870, the Governor-General in Council has remitted the fees payable in respect of the documents specified in the first or second schedule to the said Court Fees Act annexed in the case of suits for the redemption of mortgaged property when the plaintiff or where there are several plaintiffs, any one of the plaintiffs is an agriculturist, and when such suits are instituted within the districts of the Bombay Presidency in which the Deccan Agriculturists' Relief Act is in force.

THE COURT FEES ACT, 1870.

[As modified up to the 1st July 1891.]

CHAPTER I.

PRELIMINARY.

1. This Act may be called the Court-fees Act, 1870.

It extends to the whole of British India; [a]

And it shall come into force on the first day of April 1870.

2. [Repeal of enactments] Repealed by Act XIV of 1870.

[a] Act VII of 1870 has been declared in force in Upper Burma generally (except the Shan States) by Act XX of 1886, s. 6 [Burma Code, Ed. 1889, p. 364]; in British Baluchistan by Reg. I of 1890, s. 3 [Baluchistan Code, Ed. 1890, p. 60]; and in the Sonthal Pergunnahs by Reg. III of 1872 as amended by Reg. III of 1886, s. 6 [Bengal Code, Vol. I, Ed. 1889, p. 605]; and, under the Scheduled Districts Act, 1874, in the following Scheduled Districts, namely:—the District of Hazaribagh [Gazette of India, 1881, part I, p. 507]; the District of Lohardugga [ib., 1881, Part I, p. 508]; the District of Manbhoom [ib., 1881, part I, p. 509]; the Pergunnah Dalbhoom in the District of Singhbhoom [ib., 1881, Part I, p. 510]; and the North-Western Provinces Taria [ib., 1876, Part I, p. 505]. It has been declared by notification under the same Act not to be in

CHAPTER II.

FEES IN THE HIGH COURTS AND IN THE COURTS OF SMALL CAUSES AT THE PRESIDENCY TOWNS.

3. The fees payable for the time being to the clerks and officers (other than the sheriffs and attorneys) of the High Courts established by Letters Patent, by virtue of the power conferred by Statute 24 and 25 of Victoria, chapter 104, section 15, [a] or chargeable in each of such Courts under No. 11 of the first, and Nos. 7, 12, 14, [b] 20 and 21 of the second schedule to this Act annexed; and the fees for the time being chargeable in the Courts of Small Causes at the Presidency towns, [c] [d] and their several offices, shall be collected in manner hereinafter appearing.

4. No document of any of the kinds specified in the first or second schedule to this Act annexed, as chargeable with fees, shall be filed, exhibited or recorded in, or shall be received or furnished by any of the said High Courts in any case coming before such Court in the exercise of its extraordinary original civil jurisdiction; or in the exercise of its extraordinary original criminal jurisdiction; or in the exercise of its jurisdiction as regards appeals from the judgment of two or more Judges of the said Court, or of a Division Court; or in the exercise of its jurisdiction as regards appeals from the Courts subject to its superintendence; or in the exercise of its jurisdiction as a Court of reference or revision; unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

5. When any difference arises between the officer whose duty it is to see that any fee is paid under this chapter and any suitor or attorney, as to the necessity of paying a fee or the amount thereof, the question shall, when the difference arises in any of the said High Courts, be referred to the taxing-officer, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the Chief Justice of such High Court, or of such Judge of the High Court as the Chief Justice shall appoint either generally or specially in this behalf.

When any such difference arises in any of the said Courts of Small Causes, the question shall be referred to the Clerk of the Court, whose decision thereon shall be final, except when the question is, in his opinion, one of general importance, in which case he shall refer it to the final decision of the first Judge of such Court.

The Chief Justice shall declare who shall be taxing-officer within the meaning of the first paragraph of this section.

CHAPTER III.

FEES IN OTHER COURTS AND IN PUBLIC OFFICES.

6. Except in the Courts hereinbefore mentioned, no document of any of the kinds specified as chargeable in the first or second schedule to this Act annexed shall be filed, exhibited or recorded in any Court of Justice, or shall be received or furnished by any public officer, unless in respect of such document there be paid a fee of an amount not less than that indicated by either of the said schedules as the proper fee for such document.

7. The amount of fee payable under this Act in the suits [e] next hereinafter mentioned shall be computed as follows:—

- i. In suits for money (including suits for damages or compensation, or arrears of maintenance, of annuities, or of other sums payable periodically)—according to the amount claimed;
- ii. In suits for maintenance and annuities or other sums payable periodically—according to the value of the subject-matter of the suit, and such value shall be deemed to be ten times the amount claimed to be payable for one year;
- iii. In suits for moveable property other than money, where the subject-matter has a market-value—according to such value at the date of presenting the plaint;
- iv. In suits—
 - (a) for moveable property where the subject-matter has no market-value, as, for instance, in the case of documents relating to title,
 - (b) to enforce the right to share in any property on the ground that it is joint family property,
 - (c) to obtain a declaratory decree or order, where consequential relief is prayed,
 - (d) to obtain an injunction,
 - (e) for a right to some benefit (not herein otherwise provided for) to arise out of land, and
 - (f) for accounts—

force in the following Scheduled Districts, namely:—The Garo Hills District, the Khasi and Jaintia Hills District and the Naga Hills District [Gazette of India, 1884, Part I, p. 164]. The Act came into permanent operation in Assam on 1st April 1876 [Bombay Government Gazette, 1876, Part I, p. 956]. It has ceased to be in force in the Dibrugarh Frontier Tract and the Mikir Hills Tract (Assam Frontier) [Assam Gazette, 1884, Part II, pp. 212 and 705, respectively]. It has been declared inapplicable to proceedings before officers making a settlement and in certain other cases under the Santal Pargannas Settlement Regulation—see Reg. III of 1872, s. 8 [Bengal Code, Vol. I, Ed. 1883, p. 600].

[a] Printed in the Collection of Statutes relating to India, Ed. 1881, Vol. II, p. 716.

[b] The number "sixteen," repealed by Act XII of 1891, is omitted.

[c] See Act XV of 1882, Chap. X, in General Acts, 1882-84, Ed. 1895, p. 307.

[d] For amount of fees payable in certain cases under the North-Western Provinces Rent Act, see Act XII of 1881, s. 95, as amended by Act XIV of 1886, s. 2, in North-Western Provinces Code, Ed. 1886, p. 345.

[e] As to the valuation of suits for the purpose of determining the jurisdiction of Courts, see Act VII of 1887, in General Acts, 1885-88, Ed. 1889, p. 124.

according to the amount at which the relief sought is valued in the plaint or memo of appeal.

In all such suits the plaintiff shall state the amount at which he values the relief sought, [a]

v. In suits for the possession of land, houses and gardens—according to the value of the subject matter; and such value shall be deemed to be—

- where the subject-matter is land, and—
- (a) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such an estate and is recorded in the Collector's register as separately assessed with such revenue, and such revenue is permanently settled—ten times the revenue so payable;
- (b) where the land forms an entire estate, or a definite share of an estate, paying annual revenue to Government, or forms part of such estate and is recorded as aforesaid; and such revenue is settled, but not permanently—five times the revenue so payable;
- (c) where the land pays no such revenue, or has been partially exempted from such payment, or is charged with any fixed payment in lieu of such revenue, and nett profits have arisen from the land during the year next before the date of presenting the plaint—fifteen times such nett profits; but where no such nett profits have arisen therefrom—the amount at which the Court shall estimate the land with reference to the value of similar land in the neighbourhood;
- (d) where the land forms part of an estate paying revenue to Government, but is not a definite share of such estate and is not separately assessed as above-mentioned—the market-value of the land;

Provided that, in the territories subject to the Governor of Bombay in Council, the value of the land shall be deemed to be—

- (1) where the land is held on settlement for a period not exceeding thirty years and pays the full assessment to Government—a sum equal to five times the survey-assessment;
- (2) where the land is held on a permanent settlement, or on a settlement for any period exceeding thirty years, and pays the full assessment to Government a sum equal to ten times the survey-assessment; and
- (3) where the whole or any part of the annual survey-assessment is remitted—a sum computed under paragraph (1) or paragraph (2) of this proviso, as the case may be, in addition to ten times the assessment or the portion of assessment so remitted;

Explanation.—The word 'estate,' as used in this paragraph, means any land subject to the payment of revenue, for which the proprietor or a farmer or raiyat shall have executed a separate engagement to Government, or which, in the absence of such engagement, shall have been separately assessed with revenue;

- (e) where the subject-matter is a house or garden—according to the market-value of the house or garden;
- vi. In suits to enforce a right of pre-emption—according to the value (computed in accordance with paragraph v of this section) of the land, house or garden in respect of which the right is claimed;
- vii. In suits for the interest of an assignee of land-revenue—fifteen times his nett profits as such for the year next before the date of presenting the plaint;
- viii. In suits to set aside an attachment of land or of an interest in land or revenue—according to the amount for which the land or interest was attached;

Provided that, where such amount exceeds the value of the land or interest, the amount of fee shall be computed as if the suit were for the possession of such land or interest;

- ix. In suits against a mortgagee for the recovery of the property mortgaged, and in suits by a mortgagee to foreclose the mortgage, or, where the mortgage is made by conditional sale, to have the sale declared absolute—according to the principal money expressed to be secured by the instrument of mortgage;
- x. In suits for specific performance—
 - (a) of a contract of sale—according to the amount of the consideration;
 - (b) of a contract of mortgage—according to the amount agreed to be secured;
 - (c) of a contract of lease—according to the aggregate amount of the fine or premium (if any) and of the rent agreed to be paid during the first year of the term;
 - (d) of an award according to the amount or value of the property in dispute;
- xi. In the following suits between landlord and tenant:—
 - (a) for the delivery by a tenant of the counterpart of a lease,
 - (b) to enhance the rent of a tenant having a right of occupancy,
 - (c) for the delivery by a landlord of a lease,
 - (d) to contest a notice of ejectment,
 - (e) to recover the occupancy of land from which a tenant has been illegally ejected by the landlord, and
 - (f) for abatement of rent—

according to the amount of the rent of the land to which the suit refers, payable for the year next before the date of presenting the plaint.

8. The amount of fee payable under this Act on a memorandum of appeal against an order relating to compensation under any Act for the time being in force for the acquisition of land for public purposes [b] shall be computed according to the difference between the amount awarded and the amount claimed by the appellant.

[a] Words and figures repealed by Act XII of 1891 are omitted.

[b] See Act X of 1870, in General Acts, 1867-76, Ed. 1887, p. 17.

9. If the Court sees reason to think that the annual nett profits of the market-value of any such land, house or garden as is mentioned in section 7, paragraphs 5 and 6, have or has been wrongly estimated, the Court may, for the purpose of computing the fee payable in any suit therein mentioned, issue a commission to any proper person directing him to make such local or other investigation as may be necessary and to report thereon to the Court.

10. If in the result of any such investigation the Court finds that the nett profits or market-value have or has been wrongly estimated, the Court, if the estimation has been excessive, may in its discretion refund the excess paid as such fee: but if the estimation has been insufficient, the Court shall require the plaintiff to pay so much additional fee as would have been payable had the said market-value or nett profits been rightly estimated.

11. In such case the suit shall be stayed until the additional fee is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

12. In suits for mesne profits or for immoveable property and mesne profits or for an account if the profits or amount decreed are or is in excess of the profits claimed or the amount at which the plaintiff valued the relief sought, the decree shall not be executed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits or amount so decreed shall have been paid to the proper officer.

Where the amount of mesne profits is left to be ascertained in the course of the execution of the decree if the profits so ascertained exceed the profits claimed, the further execution of the decree shall be stayed until the difference between the fee actually paid and the fee which would have been payable had the suit comprised the whole of the profits so ascertained is paid. If the additional fee is not paid within such time as the Court shall fix, the suit shall be dismissed.

13. i. Every question relating to valuation for the purpose of determining the amount of any fee chargeable under this chapter on a plaint or memorandum of appeal shall be decided by the Court in which such plaint or memorandum, as the case may be, is filed, and such decision shall be final as between the parties to the suit.

ii. But whenever any such suit comes before a Court of appeal, reference or revision, if such Court considers that the said question has been wrongly decided, to the detriment of the revenue, it shall require the party by whom such fee has been paid to pay so much additional fee as would have been payable had the question been rightly decided, and the provisions of section 10, paragraph ii shall apply.

14. If an appeal or plaint which has been rejected by the lower Court on any of the grounds mentioned in the Code of Civil Procedure [b] is ordered to be received, or if a suit is remanded in appeal, on any of the grounds mentioned in Section 552 of the same Code [c] for a second decision by the lower Court, the Appellate Court shall grant to the appellant a certificate authorizing him to receive back from the Collector the full amount of fee paid on the memorandum of appeal:

Provided that if, in the case of a remand in appeal, the order of remand shall not cover the whole of the subject-matter of the suit, the certificate so granted shall not authorize the appellant to receive back more than so much fee as would have been originally payable on the part or parts of such subject-matter in respect whereof the suit has been remanded.

15. Where an application [d] for a review of judgment [e] is presented on or after the ninetieth day from the date of the decree, the Court, unless the delay was caused by the applicant's neglect, in its discretion, grant him a certificate authorizing him to receive back from the Collector so much of the fee paid on the application as exceeds the fee which would have been payable had it been presented before such day.

16. Where an application for a review of judgment is admitted, and where, on the rehearing the Court reverses or modifies its former decision on the ground of mistake in law or fact, the applicant shall be entitled to a certificate from the Court authorizing him to receive back from the Collector so much of the fee paid on the application [f] as exceeds the fee payable on any other application to such Court under the second schedule to this Act, No. 1, clause (b) or clause (c).

But nothing in the former part of this section shall entitle the applicant to such certificate where the reversal or modification is due, wholly or in part, to fresh evidence which might have been produced at the original hearing.

17. When any appeal is presented to a Civil Court, not against the whole of a decision but only against so much thereof as relates to a portion of the subject-matter of the suit, and on the hearing of such appeal, the respondent takes, under section 561 of the Code of Civil Procedure [h], an objection to any part of the said decision other than the part appealed against, the Court shall not hear such objection until the respondent shall have paid the additional fee which would have been payable had the appeal comprised the part of the decision so objected to.

18. Where a suit embraces two or more distinct subjects, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees to which the plaints or

[a] Clause (iii), repealed by Act XII of 1891, is omitted.

[b] This reference should now be read as applying to Act XIV of 1882—see s. 3 of that Act. (For Act XIV of 1882 see the revised edition, as modified up to 1st July 1888, published by the Legislative Department.)

[c] The reference to s. 551 of Act VIII of 1859 is altered in accordance with Act XIV of 1882, s. 3.

[d] As to refund of fees paid on applications to the Chief Court or the Court of the Financial Commissioner of the Punjab for the exercise of its revisional jurisdiction under s. 622 of the Code of Civil Procedure, see Act XVII of 1884, s. 72, in Punjab Code, Ed. 1888, p. 255.

[e] As to application for review of judgment, see Act XIV of 1882, s. 623.

[f] See Schedule I, Nos. 4 and 5, *infra*.

[g] This word "application" was substituted for the original words by Act XX of 1870, s. 1, printed. General Acts, 1867-76, Ed. 1887, p. 191.

[h] The reference to s. 248 of Act VII of 1859 is altered in accordance with Act XIV of 1882—see s. 3 of that Act. (For Act XIV of 1882 see the revised edition, as modified up to 1st July 1888, published by the Legislative Department.)

memoranda of appeal in suits, embracing separately each of such subjects, would be liable under this Act.

Nothing in the former part of this section shall be deemed to affect the power conferred by the Code of Civil Procedure, section 45, paragraph 2[a].

18. When the first or only examination of a person who complains of the offence of wrongful confinement, or of wrongful restraint, or of any offence other than an offence for which police officers may arrest without a warrant, and who has not already presented a petition on which a fee has been levied under this Act, is reduced to writing under the provisions of the Code of Criminal Procedure[b], the complainant shall pay a fee of eight annas, unless the Court thinks fit to remit such payment.

19. Nothing contained in this Act shall render the following documents chargeable with any fee:—

- i. Power-of-attorney to institute or defend a suit when executed by an officer, warrant-officer, non-commissioned officer or private of Her Majesty's army not in civil employment.
- ii. [Repealed by Act XII of 1891.]
- iii. Written statements called for by the Court after the first hearing of a suit.
- iv. [Repealed by Act XIII of 1890.]
- v. Plaints in suits tried by village Munsifs[c] in the Presidency of Fort St. George.
- vi. Plaints and processes in suits before District Panchayats in the same Presidency.
- vii. Plaints in suits before Collectors under Madras Regulation XII of 1816[d].
- viii. Probate of a will, letters of administration[e] and, save as regards debts and securities, a certificate under Bombay Regulation [f] VIII of 1827[g], where the amount or value of the property in respect of which the probate or letters or certificate shall be granted does not exceed one thousand rupees.
- ix. Application or petition to a Collector or other officer making a settlement of land-revenue, or to a Board of Revenue, or a Commissioner of Revenue relating to matters connected with assessment of land or the ascertainment of rights therein or interest therein, if presented previous to the final confirmation of such settlement.
- x. Application relating to a supply for irrigation of water belonging to Government.
- xi. Application for leave to extend cultivation, or to relinquish land, when presented to an officer of land revenue by a person holding, under direct engagement with Government, land of which the revenue is settled, but not permanently.
- xii. Application for service of notice of relinquishment of land or of enhancement of rent.
- xiii. Written authority to an agent to distrain.
- xiv. First application (other than a petition containing a criminal charge or information) for the summons of a witness or other person to attend either to give evidence or to produce a document, or in respect of the production or filing of an exhibit but not being an affidavit made for the immediate purpose of being produced in Court.
- xv. Bail-bonds in criminal cases, recognizances to prosecute or give evidence, and recognizances for personal appearance or otherwise.
- xvi. Petition, application, charge or information respecting any offence, when presented, made or laid to or before a Police officer, or to or before the Heads of Villages[g] or the Village Panchayats[h] in the territories respectively subject to the Governors in Council of Madras and Bombay, [officer].
- xvii. Petition by a prisoner, or other person in duress or under restraint of any Court or its officer.
- xviii. Complaint of a public servant (as defined in the Indian Penal Code[i]), a Municipal officer, or an officer or servant of a Railway Company.
- xix. Application for permission to cut timber in Government forests, or otherwise relating to such forests.
- xx. Application for the payment of money due by Government to the applicant.
- xxi. Petition of appeal against the Chaukdari assessment under Act No. XX of 1856, or against any Municipal tax.
- xxii. Applications for compensation under any law for the time being in force relating to the acquisition of property for public purposes[j].
- xxiii. Petitions presented to the Special Commissioner appointed under Bengal Act No. II of 1896[k] (to ascertain, regulate and record certain customs in Chittagong).
- * [l] xxiv. Petitions under the Indian Criminal Procedure Act, 1872, Section 45 and 46[m].

[a] The reference to s. 9 of Act VIII of 1859 is altered in accordance with Act XIV of 1882—see s. 3 of that Act. (For Act XIV of 1882 see the revised edition, as modified up to 1st July 1888, published by the Legislative Department.)

[b] This reference should now be read as referring to Act X of 1882—see s. 3 of that Act. (For Act X of 1882 see the revised edition, as modified up to 15th December, 1886, published by the Legislative Department.)

[c] See Madras Act I of 1889.

[d] Printed, Madras Code, Ed. 1888, p. 66.

[e-e] These words were substituted for the original words by Act VII of 1859, s. 13 (2).

[f] Printed, Bombay Code, Ed. 1850, p. 7.

[g] See Madras Regulations XI of 1816 and IV of 1821, s. 8, in Madras Code, Ed. 1888, pp. 63 and 80 respectively.

[h] See Bombay Act V of 1867, ss. 14, 15 and 16, in Bombay Code, Ed. 1880 pp. 289 and 290.

[i] For Act XLV. of 1860 see the revised edition, as modified up to 1st August 1890, published by the Legislative Department.

[j] See Act X of 1870, in General Acts 1867-76, Ed. 1887, p. 177.

[k] Printed, Bengal Code, Vol. II, Ed. 1890, p. 13.

[l] This clause was substituted for the original clause by Act XV of 1872, s. 2. (For Act XV of 1872 see the revised edition, as modified up to 1st April, 1891, published by the Legislative Department.)

[m] For further exceptions, see Notification No. 4650, dated 10th September 1880, in Appendix.

CHAPTER III—A. [a]

PROBATES, LETTERS OF ADMINISTRATION AND CERTIFICATES OF ADMINISTRATION.

19A. Where any person on applying for the probate of a will or letters of administration has estimated the property of the deceased to be of greater value than the same has afterwards proved to be, and has consequently paid too high a court-fee thereon, if within six months after the true value of the property has been ascertained, such person produces the probate or letters to the Chief controlling revenue authority of the Province in which the probate or letters has or have been granted,

and delivers to such authority a particular inventory and valuation of the property of the deceased, verified by affidavit or affirmation,

and if such authority is satisfied that a greater fee was paid on the probate or letters than the law required,

the said authority may—

- (a) cancel the stamp on the probate or letters, if such stamp has not been already cancelled;
- (b) substitute another stamp for denoting the court-fee which should have been paid thereon; and
- (c) make an allowance for the difference between them as in the case of spoiled stamps, or repay the same in money, at his discretion.

19B. Whenever it is proved to the satisfaction of such authority that an executor or administrator has paid debts due from the deceased to such an amount as, being deducted out of the amount or value of the estate, reduces the same to a sum which, if it had been the whole gross amount or value of the estate, would have occasioned a less court-fee to be paid on the probate or letters of administration granted in respect of such estate than has been actually paid thereon under this Act,

such authority may return the difference, provided the same be claimed within three years after the date of such probate or letters.

But when, by reason of any legal proceeding, the debts due from the deceased have not been ascertained and paid, or his effects have not been recovered and made available, and in consequence thereof the executor or administrator is prevented from claiming the return of such difference within the said term of three years, the said authority may allow such further time for making the claim as may appear to be reasonable under the circumstances.

19C. Whenever (b) a grant of probate or letters of administration has been or is made in respect of the whole of the property belonging to an estate, and the full fee chargeable under this Act has been or is paid thereon, no fee shall be chargeable under the same Act when a like grant is made on respect of the whole or any part of the same property belonging to the same estate;

Whenever such a grant has been or is made in respect of any property forming part of an estate, the amount of fees then actually paid under this Act shall be deducted when a like grant is made in respect of property belonging to the same estate, identical with or including the property to which the former grant relates.

19D. The probate of the will, or the letters of administration of the effects, of any person deceased heretofore or hereafter, granted shall be deemed valid and available by his executors or administrators for recovering, transferring or assigning any moveable or immovable property whereof or whereto the deceased was possessed or entitled, either wholly or partially as a trustee, notwithstanding the amount of value of such property is not included in the amount or value of the estate in respect of which a court-fee was paid on such probate or letters of administration.

[c] 19E. Where any person on applying for probate or letters of administration has estimated the estate of the deceased to be of less value than the same has afterwards proved to be, and has in consequence paid too low a court-fee thereon, the chief controlling revenue authority of the Province in which the probate or letters has or have been granted may, on the value of the estate of the deceased being verified by affidavit or affirmation, cause the probate or letters of administration to be duly stamped on payment of the full court-fee which ought to have been originally paid thereon in respect of such value and of the further penalty, if the probate or letters is or are produced within one year from the date of the grant, of five times, or, if it or they is or are produced after one year from such date, of twenty times, such proper court-fee, without any deduction of the court-fee originally paid on such probate or letters;

Provide that if the application be made within six months after the ascertainment of the true value of the estate and the discovery that too low a court-fee was at first paid on the probate or letters, and if the said authority is satisfied that such fee was paid in consequence of a mistake or of its not being known at the time that some particular part of the estate belonged to the deceased, and without any intention of fraud or to delay the payment of the proper court-fee, the said authority may remit the said penalty, and cause the probate or letters to be duly stamped on payment only of the sum wanting to make up the fee which should have been at first paid thereon.

19F. In case of letters of administration on which too low a court-fee has been paid at first, the said authority shall not cause the same to be duly stamped in manner aforesaid until the administrator has given such security to the Court by which the letters of administration have been granted as ought by law to have been given on the granting thereof in case the full value of the estate of the deceased had been then ascertained.

[d] 19G. Where too low a court-fee has been paid on any probate or letters of administration in consequence of any mistake, or of its not being known at the time that some particular part of the estate belonged to the deceased, if any executor or administrator acting under

[a] Chapter IIIA was inserted by Act XIII of 1875, s. 6.

[b] The word "such," repealed by Act XII of 1891, is omitted.

[c] As to power of chief controlling revenue authority to remit the whole or part of any penalty or forfeiture payable under s. 19E, see Act VI of 1883, s. 20 (2).

[d] As to recovery of penalties or forfeitures under s. 19G, see Act VI of 1883, s. 20 (1).

such probate or letters does not, within six months [a] after the discovery of the mistake or of any effects not known at the time to have belonged to the deceased, apply to the said Authority and pay what is wanting to make up the court-fee which ought to have been paid at first on such probate or letters, he shall forfeit the sum of one thousand rupees and also a further sum at the rate of ten rupees per cent. on the amount of the sum wanting to make up the proper court-fee.

19H. [Sections 19A to 19G applied to certificates under Acts XL of 1858 and XX of 1864] Repealed by Act VIII of 1890.

CHAPTER IV. PROCESS-FEES.

20. The High Court shall, as soon as may be, make rules [b] as to the following matters:—
i. the fees chargeable for serving and executing processes issued by such Court in its appellate jurisdiction, and by the other Civil[c] and Revenue[c] Courts established within the local limits of such jurisdiction;

ii. the fees chargeable for serving and executing processes issued by the criminal Courts established within such limits in the case of offences other than offences for which police-officers may arrest without a warrant; and

iii. the remuneration of the peons and all other persons employed by leave of a Court in the service or execution of processes.

The High Court may from time to time alter and add to the rules so made.

All such rules, alterations and additions shall, after being confirmed by the local Government and sanctioned by the Governor-General of India in Council, be published in the local official Gazette, and shall thereupon have the force of law.

Until such rules shall be so made and published, the fees now leviable for serving and executing processes shall continue to be levied, and shall be deemed to be fees leviable under this Act.

21. A table in the English and Vernacular languages, showing the fees chargeable for such service and execution shall be exposed to view in a conspicuous part of each Court.

22. Subject to rules to be made by the High Court and approved by the local Government and the Governor-General of India in Council,

every District Judge and every Magistrate of a District shall fix, and may, from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court and each of the Courts subordinate thereto, and for the purposes of this section every Court of Small Causes established under the Provincial Small Cause Courts Act, 1887 [d], shall be deemed to be subordinate to the Court of the District Judge.

[e] 23. Subject to rules to be framed by the chief controlling revenue authority and approved by the local Government and the Governor-General of India in Council, every officer performing the functions of a Collector of a District shall fix, and may from time to time alter, the number of peons necessary to be employed for the service and execution of processes issued out of his Court or the Courts subordinate to him.

24. [Process served under this Chapter to be held to be process within meaning of Code of Civil Procedure.] Repealed by Act XII of 1891.

CHAPTER V. OF THE MODE OF LEVYING FEES.

25. All fees referred to in section 3 or chargeable under this Act shall be collected by stamps.

26. The stamps used to denote any fees chargeable under this Act shall be impressed or adhesive, or partly impressed and partly adhesive, as the Governor-General of India in Council may, by notification in the Gazette of India, from time to time direct.

27. The local Government may, from time to time, make rules for regulating—

- (a) the supply of stamps to be used under this Act,
- (b) the number of stamps to be used for denoting any fee chargeable under this Act,
- (c) the renewal of damaged or soiled stamps, and
- (d) the keeping accounts of all stamps used under this Act;

Provided that in the case of stamps used under section 3 in a High Court, such rules shall be made with the concurrence of the Chief Justice of such Court.

All such rules shall be published in the local official Gazette, and shall thereupon have the force of law.

28. No document which ought to bear a stamp under this Act shall be of any validity unless and until it is properly stamped.

[a] Words and figures repealed by Act XII of 1891 are omitted.

[b] As to power to make rules and prescribe fees for processes in Lower Burma, see Act XI of 1889, s. 89 and 91, in Burma Code, Ed. 1889, p. 331. As to power of Judicial Commissioner, Upper Burma, to make rules and regulate the fees to be paid for civil processes, see Regulation VIII of 1886, s. 88 (2) (a). (For Regulation VIII of 1886, see the revised edition, as modified up to 1st April 1891, published by the Legislative Department.) As to power of the Bombay High Court to prescribe fees for processes issued by Courts constituted under the Bombay Civil Courts Act, 1860, see Act XIV of 1869, s. 42, in Bombay Code, Ed. 1880, p. 121. As to computation of certain fees on applications under s. 95 of the North-Western Provinces Rent Act, 1881, see that section as amended by s. 2 of Act XIV of 1886, in North-Western Provinces Code, Ed. 1886, p. 518.

[c-c] In the Punjab those words are repealed—see Act XVII of 1887, in Punjab Code, Ed. 1888, p. 322.

[d] The reference to Act XI of 1865 is altered in accordance with Act IX of 1887, s. 2 (2) (3) printed, General Acts, 1885-88, Ed. 1889, p. 128.

[e] In the Punjab s. 23 is repealed—see Act XVII of 1887, in Punjab Code, Ed. 1888, p. 322.

But if any such document is through mistake or inadvertence received, filed or used in any Court or office without being properly stamped, the presiding Judge or the head of the office as the case may be, or, in the case of a High Court, any Judge of such Court, may, if he thinks fit, order that such document be stamped as he may direct: and, on such document being stamped accordingly, the same and every proceeding relative thereto shall be as valid as if it had been properly stamped in the first instance.

29. Where any such document is amended in order merely to correct a mistake and to make it conform to the original intention of the parties, it shall not be necessary to impose a fresh stamp.

30. No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or office until the stamp has been cancelled.

Such officer as the Court or the head of the office may, from time to time, appoint shall, on receiving any such document, forthwith effect such cancellation by punching out the figure-head so as to leave the amount designated on the stamp untouched, and the part removed by punching shall be burnt or otherwise destroyed.

CHAPTER VI. MISCELLANEOUS.

31. 1. Whenever an application or petition containing a complaint or charge of an offence other than an offence for which police officers may arrest without warrant, is presented to a Criminal Court, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee paid on such application or petition.

2. In the case mentioned in section 18, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay to the complainant the fee, if any, paid by the latter for the examination.

3. When the complainant has paid fees for serving processes in either of the cases mentioned in the first and second paragraphs of this section, the Court, if it convict the accused person, shall, in addition to the penalty imposed upon him, order him to repay such fees to the complainant. [Imposed by the Court.]

4. All fees ordered to be repaid under this section may be recovered as if they were fines.

32. [Amendment of Act VIII of 1859 and Act IX of 1859.] Repealed by Act XII of 1891.

33. Whenever the filing or exhibition in a Criminal Court of a document in respect of which the proper fee has not been paid is, in the opinion of the presiding Judge, necessary to prevent a failure of justice, nothing contained in section 4 or section 6 shall be deemed to prohibit such filing or exhibition.

[a] 34. (1) The local Government may, from time to time, make rules for regulating the sale of stamps to be used under this Act, the persons by whom alone such sale is to be conducted, and the duties and remuneration of such persons. [the force or law.]

(2) All such rules shall be published in the local official Gazette, and shall thereupon have the force of law.

(3) Any person appointed to sell stamps who disobeys any rule made under this section, and any person not so appointed who sells or offers for sale any stamp, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

35. The Governor-General of India in Council may, from time to time, by notification [b] in the Gazette of India, reduce or remit, in the whole or in any part of British India, all or any of the fees mentioned in the first and second schedules to this Act annexed, and may in like manner cancel or vary such order.

36. Nothing in Chapters II and V of this Act applies to the commission payable to the Accountant General of the High Court at Fort William, or to the fees which any officer of a High Court is allowed to receive in addition to a fixed salary.

SCHEDULE I.—*Ad valorem Fees.*

Number.	Proper Fee.
1. *PLAINT OR MEMORANDUM OF APPEAL (not otherwise provided for in this Act) presented to any Civil or Revenue Court, except those mentioned in Section 3:	
When the amount or value of the subject-matter in dispute does not exceed five rupees	6 Annas.
When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees	6 Annas.
When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees	12 Annas.
When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees	5 Rupees.
When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof, in excess of five thousand rupees, up to ten thousand rupees	10 Rupees.
When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees	15 Rupees.
When such amount or value exceeds twenty thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees	20 Rupees.

[a] This section was substituted for the original s. 34 by Act XII of 1891.

[b]. See Notification No. 4850, dated 10th September 1899, in Appendix.

* To ascertain the proper fee leviable on the institution of a suit see the Table annexed to this Schedule.

Number.	Proper Fee.
When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees .. .. .	..20 Rupees.
When such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees .. .. .	..25 Rupees.
Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be three thousand rupees.	
2. *PLAINT in a suit for possession under the Specific Relief Act, 1877, section 2,†	} A fee of one-half the amount prescribed in the foregoing scale.
3. [Repealed by Act VIII. of 1871.]	
4. APPLICATION FOR REVIEW OF JUDGMENT: after the nineteenth day from the date of the decree	} The fee leviable on the plaint or memorandum of appeal.
5. APPLICATION FOR REVIEW OF JUDGMENT: the nineteenth day from the date of the decree	
6. COPY OR TRANSLATION OF A JUDGMENT or order not being, or having the force of, a decree : When such judgment or order is passed by any Civil Court other than a High Court, or by the Presiding Officer of any Revenue Court or Office or by any other Judicial or Executive Authority,— (a)—If the amount or value of the subject-matter is fifty or less than fifty rupees	} .. 4 Annas.
(b)—If such amount or value exceeds fifty rupees	
When such judgment or order is passed by a High Court.. .. .	.. 8 Annas.
7. COPY OF A DECREE OR ORDER having the force of a decree— When such decree or order is made by any Civil Court other than a High Court, or by any Revenue Court,— (a)—If the amount or value of the subject-matter of the suit wherein such decree or order is made is fifty or less than fifty rupees.. .. .	} .. 8 Annas.
(b)—If such amount or value exceeds fifty rupees	
When such decree or order is made by a High Court .. .. .	.. 1 Rupee.
8. COPY OF ANY DOCUMENT LIABLE TO STAMP-DUTY under the Indian Stamp Act, 1879,‡ when left by any party to a suit or proceeding in place of the original withdrawn : (a)—When the stamp-duty chargeable on the original does not exceed eight annas	} .. 4 Rupees.
(b)—In any other case	
9. COPY OF ANY REVENUE OR JUDICIAL PROCEEDING or order not otherwise provided for by this Act, or copy of any account, statement, report or the like taken out of any Civil or Criminal or Revenue Court or Office, or from the Office of any chief officer charged with the executive administration of a division : For every three hundred and sixty words or fraction of three hundred and sixty words	} .. 8 Annas.
10. [Repealed by Act VIII. of 1890.]	
11. PROBATE OF A WILL OR LETTERS OF ADMINISTRATION with or without Will annexed,	} If the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees. { Two per centum on such amount or value; provided that when, after the grant of a certificate under the Succession Certificate Act, 1889, or any enactment repealed by that Act, or under the Regulation of the Bombay Code No. VIII. of 1827,§ in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.
12. CERTIFICATE under the Succession Certificate Act, 1889.—In any case.. .. .	
certificate under section 8 of the Act, and three per centum on the amount or value of any debt or security to which the certificate is extended under section 10 of the Act.	Two per centum on the amount or value of any debt or security specified in the

* Words repealed by Act XX. of 1870 are omitted.

†-† These words were substituted for the original words by Act XII of 1891.

‡-‡ As to application for review of judgment see Act XIV of 1882, section 623. (For Act XIV of 1882 see the revised edition, as modified up to 1st July, 1898, published by the Legislative Department.

§ The reference to Act XVIII of 1839 is altered in accordance with Act I of 1879, section 2, printed, General Acts, 1877-81, Ed. 1884, page 267.

||-|| The articles 11, 12, and 13 here printed were substituted for the original articles 11 and 12 by Act VII of 1883, section 13 (1).

§ Printed, Bombay Code, Ed. 1880, p. 7.

Number.

Proper Fee

NOTE.—(1) The amount of a debt is its amount including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained.

(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and, where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of, the security, or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

12A. *CERTIFICATE under the Regulation of the Bombay Code No. VIII of 1827†

(1) As regards debts and securities, the same fee as would be payable in respect of a certificate under the Succession Certificate Act, 1889, or in respect of an extension of such a certificate, as the case may be; and

(2) As regards other property in respect of which the certificate is granted, two per centum on so much of the amount or value of such property as exceeds one thousand rupees.

13. ‡APPLICATION to the Chief Court or the Court of the Financial Commissioner of the Punjab for the exercise of its revisional jurisdiction under section 622 of the Code of Civil Procedure.¶

When the amount or value of the subject matter in dispute does not exceed twenty-five Rupees

2 Rupees.

When such amount or value exceeds twenty-five Rupees The fee leviable on a memorandum of appeal.

14. ¶APPLICATION to the Court of the Recorder of Rangoon for the exercise of the revisional jurisdiction of a High Court over the Court of Small Causes of Rangoon under section 622 of the Code of Civil Procedure; or section 25 of the Provincial Small Cause Courts Act, 1887§.

When the amount or value of the subject matter in dispute does not exceed twenty-five Rupees

2 Rupees.

When such amount or value exceeds twenty-five Rupees The fee leviable on a memorandum of appeal.

Table of Rates of ad valorem Fees leviable on the institution of Suits.

When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.
Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.
5	0 6	110	8 4	310	23 4	510	38 4	710	53 4		
10	0 12	120	9 0	320	24 0	520	39 0	720	54 0		
15	1 2	130	9 12	330	24 12	530	39 12	730	54 12		
20	1 8	140	10 8	340	25 8	540	40 8	740	55 8		
25	1 14	150	11 4	350	26 4	550	41 4	750	56 4		
30	2 4	160	12 0	360	27 0	560	42 0	760	57 0		
35	2 10	170	12 12	370	27 12	570	42 12	770	57 12		
40	3 0	180	13 8	380	28 8	580	43 8	780	58 8		
45	3 6	190	14 4	390	29 4	590	44 4	790	59 4		
50	3 12	200	15 0	400	30 0	600	45 0	800	60 0		
55	4 2	210	15 12	410	30 12	610	45 12	810	60 12		
60	4 8	220	16 8	420	31 8	620	46 8	820	61 8		
65	4 14	230	17 4	430	32 4	630	47 4	830	62 4		
70	5 4	240	18 0	440	33 0	640	48 0	840	63 0		
75	5 10	250	18 12	450	33 12	650	48 12	850	63 12		
80	6 0	260	19 8	460	34 8	660	49 8	860	64 8		
85	6 6	270	20 4	470	35 4	670	50 4	870	65 4		
90	6 12	280	21 0	480	36 0	680	51 0	880	66 0		
95	7 2	290	21 12	490	36 12	690	51 12	890	66 12		
100	7 8	300	22 8	500	37 8	700	52 8	900	67 8		

* The articles 11, 12, and 12A here printed were substituted for the original articles 11 and 12 by Act VII of 1889, s. 13 (1).

† Printed, Bombay Code, Ed. 1880, p. 7.

‡- Inserted by Act XVIII of 1884, s. 71, printed, Punjab Code, Ed. 1888, p. 255.

¶ For Act XIV of 1882, see the revised edition, as modified up to 1st July, 1888, published by the Legislative Department.

§ Inserted by Act XI of 1889, s. 84, printed, Burma Code, Ed. 1889, p. 330.

§ Printed General Acts 1888-89, Ed. 1889, p. 128.

When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.	When the amount or value of the subject-matter does not exceed	Proper Fee.
Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.
910	68 4	3,800	215 0	12,500	550 0	60,000	1,225 0	2,46,000	2,150 0
920	69 0	3,900	220 0	13,000	565 0	65,000	1,250 0	2,50,000	2,175 0
930	69 12	4,000	225 0	13,500	580 0	70,000	1,275 0	2,55,000	2,200 0
940	70 8	4,100	230 0	14,000	595 0	75,000	1,300 0	2,60,000	2,225 0
950	71 4	4,200	235 0	14,500	610 0	80,000	1,325 0	2,65,000	2,250 0
960	72 0	4,300	240 0	15,000	625 0	85,000	1,350 0	2,70,000	2,275 0
970	72 12	4,400	245 0	15,500	640 0	90,000	1,375 0	2,75,000	2,300 0
980	73 8	4,500	250 0	16,000	655 0	95,000	1,400 0	2,80,000	2,325 0
990	74 4	4,600	255 0	16,500	670 0	1,00,000	1,425 0	2,85,000	2,350 0
1,000	75 0	4,700	260 0	17,000	685 0	1,05,000	1,450 0	2,90,000	2,375 0
1,100	80 0	4,800	265 0	17,500	700 0	1,10,000	1,475 0	2,95,000	2,400 0
1,200	85 0	4,900	270 0	18,000	715 0	1,15,000	1,500 0	3,00,000	2,425 0
1,300	90 0	5,000	275 0	18,500	730 0	1,20,000	1,525 0	3,05,000	2,450 0
1,400	95 0	5,250	285 0	19,000	745 0	1,25,000	1,550 0	3,10,000	2,475 0
1,500	100 0	5,500	295 0	19,500	760 0	1,30,000	1,575 0	3,15,000	2,500 0
1,600	105 0	5,750	305 0	20,000	775 0	1,35,000	1,600 0	3,20,000	2,525 0
1,700	110 0	6,000	315 0	21,000	795 0	1,40,000	1,625 0	3,25,000	2,550 0
1,800	115 0	6,250	325 0	22,000	815 0	1,45,000	1,650 0	3,30,000	2,575 0
1,900	120 0	6,500	335 0	23,000	835 0	1,50,000	1,675 0	3,35,000	2,600 0
2,000	125 0	6,750	345 0	24,000	855 0	1,55,000	1,700 0	3,40,000	2,625 0
2,100	130 0	7,000	355 0	25,000	875 0	1,60,000	1,725 0	3,45,000	2,650 0
2,200	135 0	7,250	365 0	26,000	895 0	1,65,000	1,750 0	3,50,000	2,675 0
2,300	140 0	7,500	375 0	27,000	915 0	1,70,000	1,775 0	3,55,000	2,700 0
2,400	145 0	7,750	385 0	28,000	935 0	1,75,000	1,800 0	3,60,000	2,725 0
2,500	150 0	8,000	395 0	29,000	955 0	1,80,000	1,825 0	3,65,000	2,750 0
2,600	155 0	8,250	405 0	30,000	975 0	1,85,000	1,850 0	3,70,000	2,775 0
2,700	160 0	8,500	415 0	32,000	995 0	1,90,000	1,875 0	3,75,000	2,800 0
2,800	165 0	8,750	425 0	34,000	1,015 0	1,95,000	1,900 0	3,80,000	2,825 0
2,900	170 0	9,000	435 0	36,000	1,035 0	2,00,000	1,925 0	3,85,000	2,850 0
3,000	175 0	9,250	445 0	38,000	1,055 0	2,05,000	1,950 0	3,90,000	2,875 0
3,100	180 0	9,500	455 0	40,000	1,075 0	2,10,000	1,975 0	3,95,000	2,900 0
3,200	185 0	9,750	465 0	42,000	1,095 0	2,15,000	2,000 0	4,00,000	2,925 0
3,300	190 0	10,000	475 0	44,000	1,115 0	2,20,000	2,025 0	4,05,000	2,950 0
3,400	195 0	10,500	490 0	46,000	1,135 0	2,25,000	2,050 0	4,10,000	2,975 0
3,500	200 0	11,000	505 0	48,000	1,155 0	2,30,000	2,075 0	....	3,000 0
3,600	205 0	11,500	520 0	50,000	1,175 0	2,35,000	2,100 0		
3,700	210 0	12,000	535 0	55,000	1,200 0	2,40,000	2,125 0		

SCHEDULE II.

Fixed Fees.

Number.

1.—APPLICATION OR PETITION—

Proper Fee.

- (a)—When presented to any officer of the Customs or Excise Department, or to any Magistrate, by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings; .. 1 Anna.
- or when presented to any officer of Land Revenue by any person holding temporarily-settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement; .. 1 Anna.
- or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement; .. 1 Anna.
- or when presented to any Civil Court other than a principal Civil Court of Original Jurisdiction,* or to any Court of Small Causes constituted under the Provincial Small Cause Courts Act, 1887,† or under the Bengal, North-Western Provinces and Assam Civil Courts Act, 1887, section 25,‡ or to a Collector or other officer of Revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees; .. 1 Anna.

* Words repealed by Act XIII of 1889 are omitted.

† The reference to Act XI of 1865 is altered in accordance with Act IX of 1887, s. 2 (3), printed, General Acts, 1885-88, Ed. 1889, p. 128.

‡ The reference to Act XVI of 1868, section 20, is altered in accordance with Act XII of 1887 see Section 3 of that Act.

Number.

Proper Fee.

or when presented to any Civil, Criminal, or Revenue Court or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board, or Officer, or of any other document on record in such Court or office	1 Anna.
(b)—When containing a complaint or charge of any offence other than an offence for which Police officers may, under the Code of Criminal Procedure, 1882,* arrest without warrant, and presented to any Criminal Court;	8 Annas.
or when presented to a Civil, Criminal, or Revenue Court, or to a Collector, or any Revenue officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity, and not otherwise provided for by this Act;	8 Annas.
or to deposit in Court revenue or rent;	8 Annas.
or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.. .. .	8 Annas.
(c)—When presented to a Chief Commissioner or other chief controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a Division, and not otherwise provided for by this Act	1 Rupee.
(d)—When presented to a High Court	2 Rupees
2.—APPLICATION FOR LEAVE to sue as a pauper	8 Annas.
3.—APPLICATION FOR LEAVE to appeal as a pauper—	
(a)—When presented to a District Court	1 Rupee.
(b)—When presented to a Commissioner or a High Court	2 Rupees.
4.—PLAINT OR MEMORANDUM OF APPEAL in a suit to obtain possession under Act No. XVI. of 1838,† or‡ the Mamlatdars' Courts Act, 1876;§	8 Annas.
5.—PLAINT OR MEMORANDUM OF APPEAL in a suit to establish or disprove a right of occupancy	8 Annas.
§6.—BAIL-BOND or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1882,¶ or the Code of Civil Procedure**	8 Annas.
7.—UNDERTAKING under section forty-nine of the Indian Divorce Act ††	8 Annas.
8.—[Repealed by Act XII of 1891.]	
9.—[Repealed by Act XII of 1891.]	
10.—MUKHTARNAMA OR WAKALATNAMA.	
When presented for the conduct of any one case—	
(a)—to any Civil or Criminal Court other than a High Court, or to any Revenue Court, or to any Collector or Magistrate, or other executive officer, except such as are mentioned in clauses (b) and (c) of this number	8 Annas.
(b)—to a Commissioner of Revenue, Circuit or Customs, or to any officer charged with the executive administration of a Division, not being the chief Revenue or Executive Authority	1 Rupee.
(c)—to a High Court, Chief Commissioner, Board of Revenue or other chief controlling Revenue or Executive authority	2 Rupees.
11.—MEMORANDUM OF APPEAL when the appeal is not from an order rejecting a plaint, or from a decree or an order having the force of a decree and is presented—	
(a)—to any Civil Court other than a High Court or to any Revenue Court or Executive Officer other than the High Court or chief controlling Revenue or Executive Authority	8 Annas.
(b)—to a High Court or Chief Commissioner, or other Chief Controlling Executive or Revenue Authority	2 Rupees.
12.—CAVEAT	5 Rupees.
13.—APPLICATION under Act No. X. of 1859,†† section twenty-six, or Bengal Act No. VI. of 1862,‡‡ section nine, or Bengal Act No. VIII. of 1869,§§ section thirty-seven	5 Rupees.
14.—PETITION IN A SUIT under the Native Converts' Marriage Dissolution Act, 1866¶¶	5 Rupees.

* The reference to a former Code is altered in accordance with Act X of 1882, s. 3. (For Act X of 1882, see the revised edition, as modified up to 15th December 1888, published by the Legislative Department.

† Printed, Bombay Code, B. 1, 1830, p. 50.

‡ These words were substituted for the original words by Act XII of 1891.

§ Printed, Bombay Code, Ed. 1830, p. 545.

¶ This article was substituted for the original article 6, by Act VI of 1889, s. 18 (2).

¶¶ For Act X of 1832, see the revised edition, as modified up to 15th December 1888, published by the Legislative Department.

** For Act XIV of 1832, see the revised edition, as modified up to 1st July 1888, published by the Legislative Department.

†† Printed, General Acts, 1867-76, Ed. 1867, p. 30.

‡‡ Act X of 1859 was repealed in the Lower Provinces by Act VIII of 1865 and Bengal Act I of 1879; in the N.-W. P. by Act XVIII of 1873 and in the Central Provinces by Act IX of 1883.

§§ Bengal Act VI of 1862 was repealed by Act VII of 1885 and Ben. Act I of 1879.

¶¶ Bengal Act VIII of 1869 was repealed by Act VIII of 1885.

¶¶ Printed, General Acts, 1834-66, Ed. 1867, p. 563.

Number.	Proper Fee.
15.—PLAINT OR MEMORANDUM OF APPEAL in a suit to obtain possession of a wife	5 Rupees.
16.—[Repealed by Act VI of 1889, s. 18 (1).]	
17.—PLAINT OR MEMORANDUM OF APPEAL in each of the following suits:—	10 Rupees.
i. to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court;	
ii. to alter or cancel any entry in a register of the names of proprietors of revenue-paying estates;	
iii. to obtain a declaratory decree where no consequential relief is prayed;	
iv. to set aside an award;	
v. to set aside an adoption;	
vi. every other suit where it is not possible to estimate at a money value the subject-matter in dispute, and which is not otherwise provided for by this Act.	
18.—APPLICATION under section 523 of the Code of Civil Procedure*	10 Rupees
19.—AGREEMENT under section 527 of the same Code*	10 Rupees.
20.—EVERY PETITION under the Indian Divorce Act† except petitions under section forty-four of the same Act, and every memorandum of appeal under section fifty-five of the same Act..	20 Rupees.
21.—PLAINT OR MEMORANDUM OF APPEAL under the Parsi Marriage and Divorce Act, 1865 (¶)	20 Rupees .

SCHEDULE III.

ENACTMENTS REPEALED.

[Repealed by Act XIV of 1870.]

ACT No. VI of 1889.

PROBATE AND ADMINISTRATION.

An Act to amend the Indian Succession Act, 1865, the Probate and Administration Act, 1881, the Court-fees Act, 1870, and the Indian Stamp Act, 1879, and to make provision with respect to certain other matters.

Whereas it is expedient to amend the Indian Succession Act, 1865, the Probate and Administration Act, 1881, the Court-fees Act, 1870, and the Indian Stamp Act, 1879, and to make provision with respect to certain other matters; It is hereby enacted as follows:—

1. (1) This Act may be called the Probate and Administration Act, 1889.
- (2) It applies to the whole of British India (inclusive of Upper Burma, except the Shan States); and
- (3) It shall come into force at once.

Indian Succession Act, 1865.

2. After the 14th clause of the *explanation* to section 234 of the Indian Succession Act, 1865, the following shall be added, namely:—

“5th, that the person to whom the grant was made has wilfully and without reasonable cause omitted to exhibit an inventory or account in accordance with the provisions of Part XXXIV of this Act or has exhibited under that Part an inventory or account which is untrue in a material respect.”

3. In section 244 of the same Act, for the words “and that the petitioner is the executor therein named” the following shall be substituted, namely:—

“the amount of assets which are likely to come to the petitioner’s hands, and
“that the petitioner is the executor named in the will.”

4. For the last forty-two words of section 254 of the same Act the following shall be substituted, namely:—

“he having undertaken to administer the same, and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint.”

5. For the last forty-five words of section 255 of the same Act the following shall be substituted, namely:—

“he having undertaken to administer the same, and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint.”

6. In section 256 of the same Act, for the words “Every person to whom any grant of administration shall be committed” the words “Every person to whom any grant of letters of administration is committed” shall be substituted.

*. The references to sections 326 and 328 respectively to Act VIII of 1859, are altered in accordance with Act XIV of 1882. Sec s. 3 of that Act. (For Act XIV of 1882 see the revised edition, as modified up to 1 July 1884, published by the Legislative Department).

† Printed, General Acts, 1867-76, Ed. 1887, p. 30.

‡ Printed, General Acts, 1834-66, Ed. 1887, p. 520.

7. For section 277 of the same Act the following shall be substituted, namely :—

"277. (1) An executor or administrator shall, within six months from the grant of probate or letters of administration, or within such further time as the Court which granted the probate or letters, may from time to time appoint, exhibit in that Court an inventory containing a full and true estimate of all the property in possession, and all the credits, and also all the debts owing by any person to which the executor or administrator is entitled in that character, and shall in like manner, within one year from the grant or within such further time as the said Court may from time to time appoint, exhibit an account of the estate, showing the assets which have come to his hands and the manner in which they have been applied or disposed of.

"(2) The High Court may from time to time prescribe the form in which an inventory or account under this section is to be exhibited.

"(3) If an executor or administrator, on being required by the Court to exhibit an inventory or account under this section, intentionally omits to comply with the requisition, he shall be deemed to have committed an offence under section 178 of the Indian Penal Code.

"(4) The exhibition of an intentionally false inventory or account under this section shall be deemed to be an offence under section 193 of that Code."

8. In section 277A of the same Act, for the words "it is sought to obtain a grant" the words "a grant has been made," and for the words and figures "the person applying for administration after the first day of April 1875," the word "administrator" shall be substituted.

9. (1) In section 283 of the same Act, for the words "the country in which he was domiciled" the words "British India" shall be substituted.

(2) The illustration to the same section is hereby repealed.

10. To the same Act the following shall be added, namely :—

"333. (1) When a grant of probate or letters of administration is revoked or annulled under this Act, the person to whom the grant was made shall forthwith deliver up the probate or letters to the Court which made the grant.

"(2) If such person wilfully and without reasonable cause omits so to deliver up the probate or letters, he shall be punished with fine which may extend to one thousand rupees, or with imprisonment of either description for a term which may extend to three months, or with both."

Probate and Administration Act, 1881.

11. After the 4th clause of the *explanation* to section 50 of the Probate and Administration Act, 1881, the following shall be added, namely :—

"5th, that the person to whom the grant was made has wilfully and without reasonable cause omitted to exhibit an inventory or account in accordance with the provisions of Chapter VII of this Act, or has exhibited under that Chapter an inventory or account which is untrue in a material respect."

12. For the portion of section 76 of the same Act beginning with the words "he having undertaken to administer the same" and ending with the words "within one year from the same date" the following shall be substituted, namely :—

"he having undertaken to administer the same and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint."

13. For the portion of section 77 of the same Act beginning with the words "he having undertaken to administer the same" and ending with the words "within one year from the same date" the following shall be substituted, namely :—

"he having undertaken to administer the same, and to make a full and true inventory of the said property and credits and exhibit the same in this Court within six months from the date of this grant or within such further time as the Court may from time to time appoint, and also to render to this Court a true account of the said property and credits within one year from the same date or within such further time as the Court may from time to time appoint."

14. For section 90 of the same Act the following shall be substituted, namely :—

"90. (1) An executor or administrator has, subject to the provisions of this section, power to dispose, as he thinks fit, of all or any of the property for the time being vested in him under section 4.

"(2) The power of an executor to dispose of immoveable property so vested in him is subject to any restriction which may be imposed in this behalf by the will appointing him, unless probate has been granted to him and the Court which granted the probate permits him by an order in writing, notwithstanding the restriction, to dispose of any immoveable property specified in the order in a manner permitted by the order.

"(3) An administrator may not, without the previous permission of the Court by which the letters of administration were granted,—

(a) mortgage, charge or transfer by sale, gift, exchange or otherwise any immoveable property for the time being vested in him under section 4, or

(b) lease any such property for a term exceeding five years.

"(4) A disposal of property by an executor or administrator in contravention of sub-section (2) or sub-section (3), as the case may be, is voidable at the instance of any other person interested in the property.

"(5) Before any probate or letters of administration is or are granted under this Act there shall be endorsed thereon or annexed thereto a copy of sub-sections (1), (2) and (4), or of sub-sections (1), (3) and (4), as the case may be.

"(6) A probate or letters of administration shall not be rendered invalid by reason of the endorsement or annexure required by the last foregoing sub-section not having been made thereon or attached thereto, nor shall the absence of such an endorsement or annexure authorize an executor or administrator to act otherwise than in accordance with the provisions of this section."

15. For section 98 of the same Act the following shall be substituted, namely :—

"98. (1) An executor or administrator shall, within six months from the grant of probate or letters of administration, or within such further time as the Court which granted the probate or letters may from time to time appoint, exhibit in that Court an inventory containing a full and true estimate of all the property in possession, and all the credits, and also all the debts owing by any person to which the executor or administrator is entitled in that character, and shall in like manner, within one year from the grant or within such further time as the said Court may from time to time appoint, exhibit an account of the estate, showing the assets which have come to his hands and the manner in which they have been applied or disposed of.

"(2) The High Court may from time to time prescribe the form in which an inventory or account under this section is to be exhibited.

"(3) If an executor or administrator, on being required by the Court to exhibit an inventory or account under this section, intentionally omits to comply with the requisition, he shall be deemed to have committed an offence under section 176 of the Indian Penal Code.

"(4) The exhibition of an intentionally false inventory or account under this section shall be deemed to be an offence under section 193 of that Code.

16. In section 99 of the same Act for the words "it is sought to obtain a grant" the words "a grant has been made," and for the words "the person applying for administration," the word "administrator," shall be substituted.

17. To the same Act the following shall be added, namely :—

"157. (1) When a grant of probate or letters of administration is revoked or annulled under this Act, the person to whom the grant was made shall forthwith deliver up the probate or letters to the Court which made the grant.

"(2) If such person wilfully and without sufficient cause omits so to deliver up the probate or letters, he shall be punished with fine which may extend to one thousand rupees, or with imprisonment which may extend to three months, or with both."

Court-fees Act, 1870, and Indian Stamp Act, 1879.

18. (1) Article 16 (Administration-bond) of the second schedule to the Court-fees Act, 1870, is hereby repealed.

(2) In article 6 of the second schedule to the Court-fees Act, 1870, for the words "Bail-bond or other instrument of obligation not otherwise provided for by this Act, when given by the direction of any Court or executive authority" the following words shall be substituted, namely :—

"Bail-bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1882, or the Code of Civil Procedure."

(3) In article 2 of the first schedule to the Indian Stamp Act, 1879, after the words "Administration-bond" the following shall be added, namely :—

"including a bond given under section 256 of the Indian Succession Act, 1885, section 6 of the Government Savings Banks Act, 1873, section 78 of the Probate and Administration Act, 1881, or section 9 or section 10 of the Succession Certificate Act, 1889."

(4) In article 13 of the first schedule to the Indian Stamp Act, 1879, after the words "not otherwise provided for by this Act" there shall be added the words "or by the Court-fees Act, 1870."

Miscellaneous.

19. Notwithstanding anything in section 90 of the Probate and Administration Act, 1881, a disposal of property by an executor or administrator who was appointed before the commencement of this Act, and to whom the provisions of that section were applicable, shall not be void by reason only that the consent of the Court to the disposal of the property was not obtained.

20. (1) Any penalty or forfeiture under section 19G or section 19H of the Court-fees Act, 1870, may, on the certificate of the Chief Controlling Revenue authority, be recovered from the executor or administrator as if it were an arrear of land revenue by any Collector in any part of British India.

(2) The chief controlling revenue authority may remit the whole or any part of any such penalty or forfeiture, or any part of any further penalty payable under section 19E of the said Act.

21. The following portion of section 7, clause (3), of the Act of the Lieutenant-Governor of Bengal in Council No. VII of 1880, entitled the Public Demands Recovery Act, 1880, namely :—

"or in the following sections and portions of the following Act passed by the Governor-General in Council, that is to say, in Act VII of 1870, 'the Court-fees Act,' sections 199G, 19H," is hereby repealed.

SCHEDULES OF THE STAMP ACT.

SCHEDULE I.

DESCRIPTION OF INSTRUMENT.

PROPER STAMP-DUTY.

1. **Acknowledgment** of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a bank's pass-book), or on a separate piece of paper when such book or paper is left in the creditor's possession **One Anna.**
2. **Administration-bond**, including a bond given under sec. 256 of the Indian Succession Act, 1885; sec. 6 of the Govt. Savings Banks Act, 1873; sec. 28 of the Probate and Administration Act, 1881; or sec. 9 or sec. 10 of the Succession Certificate Act, 1889 **The same duty as a Security Bond (No. 14).**
3. **Adoption-deed**—see Instrument, No. 38.
4. **Affidavit or declaration** in writing on oath or affirmation made before a person authorised by law to administer an oath **One Rupee.**
See Exemptions, Schedule II. (No. 1).

DESCRIPTION OF INSTRUMENT.		PROPER STAMP-DUTY.
4. Agreement to lease		The same duty as a Lease (No. 39).
5. Agreement or Memorandum of an Agreement—		
(a) If relating to the sale of any Government security, share in a Company or Association, or Bill of Exchange		One Anna.
(b) Whereby the owner or occupier of land in a village in the Bombay Presidency agrees to relinquish his rights therein to the Government, and to accept rights in other land in exchange for the rights so relinquished		Four Annas.
(c) If not otherwise provided for by this Act		Eight Annas.
See Exemptions, Schedule II. (No. 2).		
6. Appointment, in execution of a power, whether of trustees or of property moveable or immovable, where made by any writing not being a will		Fifteen Rupees.
7. Appraisement or valuation made otherwise than under an order of the Court in the course of a suit		The same duty as an Award (No. 10).
See Exemptions, Schedule II. (Nos. 3 and 4).		
Apprenticeship-deed—see Instrument, No. 31.		
8. Articles of Association of a Company		Twenty-five Rupees.
9. Articles of Clerkship or contract whereby any person first becomes bound to serve as a clerk in order to his admission as an Attorney in any High Court		Two hundred and fifty Rupees.
Assignment—see Conveyance No. 21 and Transfer No. 80.		
Authority to adopt—see Instrument, No. 38.		
10. Award, that is to say, any decision in writing by an arbitrator or umpire on a reference made otherwise than by an order of the Court in the course of a suit—		
(a) Where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs. 1,000 ..		The same duty as a Bond (No. 13) for such amount.
(b) In any other case		Five Rupees.
See Exemptions, Schedule II. (No. 6).		
11. Bill of Exchange or Promissory Note not being a cheque, bond, bank-note or currency note—		
(a) When payable on demand and the amount exceeds Rs. 20.....		One Anna.
(b) When payable otherwise than on demand, but not more than one year after date or sight :		
	If drawn in set of	
	If drawn 2	3
	singly, for each part of the set.	
	Rs. a.	Rs. a. Rs. a.
If the amount of the bill or note does not exceed Rs. 200	0 2	0 1 0 1
If it exceeds 200 and does not exceed Rs. 400.....	0 4	0 2 0 2
Ditto 400 ditto „ 600.....	0 6	0 3 0 2
Ditto 600 ditto „ 1,000.....	0 10	0 5 0 4
Ditto 1,000 ditto „ 1,200.....	0 12	0 6 0 4
Ditto 1,200 ditto „ 1,600.....	1 0	0 8 0 6
Ditto 1,600 ditto „ 2,500.....	1 8	0 12 0 8
For every Rs. 2,500 or part thereof in excess of Rs. 2,500 up to Rs. 10,000	1 8	0 12 0 8
For every Rs. 5,000 or part thereof in excess of Rs. 10,000 up to Rs. 30,000.....	3 0	1 8 1 0
And for every Rs. 10,000 or part thereof in excess of Rs. 30,000 ..	6 0	3 0 2 0
(c) When payable at more than one year after date or sight		The same duty as a Bond (No. 13) for the amount of such bill or note.
12. Bill of Lading.....		Four Annas.
See Exemptions, Schedule II. (No. 7).		
	If a Bill of Lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.	
13. Bond (not otherwise provided for by this Act or by the Court Fees Act, 1870)—		
See Administration-Bond (No. 2), Customs-Bond (No. 24), Indemnity-Bond (No. 28), Security-Bond (No. 14).		
When the amount or value secured does not exceed Rs. 10		Two Annas.
When such amount or value exceeds Rs. 10 but does not exceed Rs. 50.		Four Annas.
When such amount or value exceeds Rs. 50 but does not exceed Rs. 100		Eight Annas.
And for every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000		Eight Annas.
And for every Rs. 500 or part thereof in excess of Rs. 1,000		Two Rupees Eight Annas.
See Exemptions, Schedule II. (No. 8).		
14. Bond or Mortgage-deed, executed by way of security for the due execution of an office, or to account for money received by virtue thereof—		
(a) When the amount secured does not exceed Rs. 1,000		The same duty as a Bond (No. 13).
(b) In any other case		Five Rupees.
See Exemptions, Schedule II. (Nos. 8 and 12).		

- | DESCRIPTION OF INSTRUMENT. | PROPER STAMP-DUTY. |
|--|---|
| 15. Bottomry-bond , that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.. | The same duty as a Bond (No. 13). |
| 16. Certificate of Sale , granted to the purchaser of any property sold by public auction, by a Civil or Revenue Court, or Collector or other Revenue-officer..... | The same duty as Conveyance (No. 21) for a consideration equal to the amount of the purchase-money. |
| 17. Certificate or other Document evidencing the right or title of the holder thereof, or any other person, either to any shares, scrip or stock in or of any Company or Association, or to become proprietor of shares, scrip or stock in or of any Company or Association..... | One Anna. |
| 18. Charter-party , that is to say, any instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer. | One Rupee. |
| 19. Cheque , for an amount exceeding twenty rupees | One Anna. |
| 20. Composition-deed , that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of license, for the benefit of his creditors | Ten Rupees. |
| 21. Conveyance , not being a Transfer mentioned in No. 60—
When the amount of the consideration for such conveyance as set forth therein does not exceed Rs. 50. | Eight Annas. |
| When it exceeds Rs. 50 but does not exceed Rs. 100 | One Rupee. |
| For every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000 | One Rupee. |
| And for every Rs. 500 or part thereof in excess of Rs. 1,000..... | Five Rupees. |
| See Exemptions, Schedule II. (Nos. 5 and 17). | |
| Co-partnership —see Instrument, No. 32. | |
| 22. Copy or Extract certified to be a true copy or extract by, or by order of, any public officer and not chargeable under the law for the time being in force relating to Court-fees—
(a) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee | Eight Annas. |
| (b) In any other case | One Rupee. |
| See Exemptions, Schedule II. (Nos. 9 and 10). | |
| 23. Counterpart or Duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid—
(a) If the duty with which the original instrument is chargeable does not exceed one rupee..... | The same duty as is payable on the original. |
| (b) In any other case..... | One Rupee |
| 24. Customs-bond | The same duty as a Security-bond (No. 14). |
| 25. Declaration of any Trust of or concerning any property when made by any writing not being a will | Fifteen Rupees. |
| 26. Delivery-order in respect of Goods , that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees | One Anna. |
| Deposit of Title-deeds —see Instrument, No. 29. | |
| Dissolution of Partnership —see Instrument, No. 23. | |
| Duplicate —see Counterpart, No. 23. | |
| 27. Entry as an Advocate, Vakil, or Attorney on the Roll of any High Court in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884—
In the case of an Advocate or Vakil | Five hundred Rs. |
| In the case of an Attorney | Two hundred and fifty Rupees. |
| See Exemption, Schedule II. (No. 11). | |
| Exchange —see Instrument, No. 35. | |
| Extract —see Copy, No. 22. | |
| Further Charge —see Instrument, No. 30. | |
| Gift —see Instrument, No. 36. | |
| 28. Indemnity-bond | The same duty as a Security-bond (No. 14). |
| Inspectorship-deed —see Composition-deed, No. 20. | |
| 29. Instrument evidencing an Agreement to secure the Repayment of a Loan made upon the deposit of Title-deeds or other valuable security, or upon the hypothecation of moveable property—
(a) When such loan is repayable more than three months but not more than one year from the date of such instrument. | The same duty as a Bill of Exchange (No. 11 (b)) for the amount secured. |

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY
(b) When such loan is repayable not more than three months from the date of such instrument	Half the duty payable on a Bill of Exchange (No. 11 [c]) for the amount secured.
30. Instrument imposing a Further Charge on Mortgage Property—	
(a) When the original mortgage is one of the description referred to in No. 44, clause (a), of this schedule	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such instrument.
(b) When such mortgage is one of the description referred to in No. 44, clause (b), of this schedule	The same duty as a Bond (No. 13) for the amount secured by such instrument.
31. Instrument of Apprenticeship, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, except Articles of Clerkship (No. 9 of this schedule)	Five Rupees.
See Exemptions, Schedule II. (No. 12 [c])	
32. Instrument of Co-partnership	Ten Rupees.
33. Instrument of Dissolution of Partnership	Five Rupees.
34. Instrument of Divorce, that is to say, any instrument by which any person effects the dissolution of his marriage	One Rupee.
35. Instrument of Exchange of any property	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property of greater value as set forth in such instrument.
36. Instrument of Gift (other than a Settlement or Will)	The same duty as a Conveyance (No. 21) for a consideration equal to the value of the property as set forth in such instrument.
37. Instrument of Partition	The same duty as a Bond (No. 13) for the amount of the value of the property divided as set forth in such instrument.
38. Instrument (other than a Will) conferring or purporting to confer an authority to adopt	Ten Rupees.
Insurance—see Policy, No. 49.	
39. Lease—see Agreement to lease (No. 4). See Exemptions, Schedule II. (No. 13).	
(a) Where by such lease the rent is fixed and no premium is paid or delivered and such lease purports to be for a term of less than one year	The same duty as a Bond (No. 13) for the whole amount payable or deliverable under such lease.
of not less than one year but not more than three years	The same duty as a Bond (No. 13) for the average annual rent reserved.
exceeding three years	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent reserved.
(b) Where by such lease the rent is fixed and no premium is paid or delivered, and such lease does not purport to be for any definite term	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(c) Where the lease is granted for a fine or premium and where no rent is reserved	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease.
(d) Where the lease is granted for a fine or premium in addition to rent reserved	The same duty as a Conveyance (No. 21) for a consideration equal to the amount or value of such fine or premium as set forth in the lease in addition to the duty which would have been payable on such lease if no fine or premium had been paid or delivered: Provided that when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease, and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed eight annas.
40. Letter of Allotment of Shares in any Company, or proposed Company, or in respect of any loan to be raised by any Company or proposed Company	One Anna.
41. Letter of Credit, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn	One Anna.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
42. Letter of License, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion	Ten Rupees.
43. Memorandum of Association of a Company	Fifteen Rupees.
44. Mortgage-deed not provided for by No. 14, No. 15, No. 29 or No. 55 of this Schedule—	
(a) When at the time of execution possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given	The same duty as a Conveyance (No. 21) for a consideration equal to the amount secured by such deed.
(b) When at the time of execution possession is not given or agreed to be given as aforesaid	The same duty as a Bond (No. 13) for the amount secured by such deed
See Exemptions, Schedule II, No. 12 and No. 14 (b).	
45. Notarial Act, that is to say, any instrument, endorsement, note, attestation, certificate, or entry made or signed by a Notary Public in the execution of duties of his office, or by any other person lawfully acting as a Notary Public	One Rupee.
46. Note or Memorandum sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal of any goods, stock or marketable security exceeding in value twenty rupees	One Anna.
47. Note of Protest by the Master of a Ship	Eight Annas.
Partition—See Instrument, No. 37.	
Partnership—See Instrument, Nos. 32 and 33.	
48. Repealed by Act V of 1888.	
49. Policy of Insurance.—See Exemption, Schedule II, No. 14(a).	
(a) In the case of Sea Insurance—	
(1) For or upon any voyage—	
(i) Where the premium or consideration does not exceed the rate of two annas or one-eighth per centum of the amount insured by the policy	As.
(ii) In any other case in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy	1
(2) For time—	
(iii) In respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by the policy	2
Where the insurance shall be made for any time exceeding six months	2
Where the insurance shall be made for any time exceeding six months and not exceeding twelve months ..	4
(b) In the case of Fire Insurance—	
i. In respect of an original policy for a month or any shorter term—	
When the amount insured does not exceed Rs. 1,000 ..	2
And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	2
ii. In respect of an original policy for more than one month, but not more than three months—	
When the amount insured does not exceed Rs. 1,000 ..	3
And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	3
iii. In respect of an original policy for more than three months but not more than six months—	
When the amount insured does not exceed Rs. 1,000 ..	4
And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	4
iv. In respect of an original policy for a longer term than six months—	
When the amount insured does not exceed Rs. 1,000 ..	6
And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	6
v. In respect of renewing for the purpose of keeping in force a policy which has been granted for six months or any shorter term and in respect of which, and of the previous renewal whereof (if any), there has not already been paid the duty which would have been chargeable if the policy had originally been granted for a longer term than six months	The same duty as would be payable in respect of an original policy for the amount and term to which the renewal extends; or the excess of the duty which would have been chargeable if the policy had originally been granted for a longer term than six months, over the duty already paid in respect of the policy, and of the previous renewal thereof (if any) whichever is the smaller sum.

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.	
	If drawn singly.	If drawn in duplicate for each part.
(c) In the case of any other Insurance except such a re-assurance as is described in division (d) of this article— When the amount insured does not exceed Rs. 1,000 And for every further sum of Rs. 1,000 or part thereof in excess of Rs. 1,000	As. 6 6	As. 8 3
(d) In the case of a re-insurance by an Insurance Company which has granted a policy of sea insurance or a policy of insurance against loss by fire with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby		Re. 1
50. Powers-of-Attorney, not being a Proxy chargeable under No. 51—		
(a) When executed for the sole purpose of procuring the presentation of one or more documents for registration in relation to a single transaction		Eight Annas.
(b) When authorising one person or more to act in a single transaction other than that mentioned in (a).....		One Rupee.
(c) When authorising not more than five persons to act jointly and severally in more than one transaction or generally.		Five Rupees.
(d) When authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally		Ten Rupees.
(e) In any other case		One Rupee for each person authorised.
<i>Explanation.</i> —For the purposes of this number more persons than one when belonging to the same firm shall be deemed to be one person.		
<i>Promissory Note.</i> —See Bill of Exchange, No. 11.		
<i>Protest</i> , that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a bill of exchange or promissory note.—See Notarial Act, No. 45.		
<i>Protest by the Master of a Ship</i> , that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.—See Notarial Act, No. 45.		
51. Proxy empowering any person to vote at any one meeting of—		
(a) Members of a Company whose stock or funds is or are divided into shares and transferable.....		One Anna.
(b) Municipal Commissioners		One Anna.
(c) Proprietors, Members or Contributors to the funds of any Institution.....		One Anna.
52. Receipt for any money or other property the amount or value of which exceeds Twenty Rupees		One Anna.
See Exemptions, Schedule II. (No. 15).		
53. Reconveyance of Mortgaged Property—		
(a) If the consideration for which the property was mortgaged does not exceed Rs. 1,000		The same duty as a Conveyance (No. 21) for the amount of such consideration as set forth in the reconveyance.
(b) In any other case.....		Ten Rupees.
54. Release, that is to say, any instrument whereby a person renounces a claim upon another person or against any specified property—		
(a) If the amount or value of the claim does not exceed Rs. 1,000.		The same duty as a Bond (No. 13) for such amount or value as set forth in the release.
(b) In any other case.....		Five Rupees.
55. Respondentia Bond, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.....		The same duty as a Bond (No. 13).
56. Revocation of any Trust of or concerning any property by any instrument other than a will.....		Ten Rupees.
57. Settlement		The same duty as a Bond (No. 13) for a sum equal to the amount or value of the property settled as set forth in such settlement.
Shipping-order for or relating to the conveyance of goods on board of any vessel		One Anna.
Specification—see Petition, No. 48.		

DESCRIPTION OF INSTRUMENT.	PROPER STAMP-DUTY.
59. Surrender or Lease — See Exemption, Schedule II. (No. 16).	
(a) When the duty with which the lease is chargeable does not exceed five rupees,.....	The duty with which such lease is chargeable.
(b) In any other case.....	Five Rupees.
60. Transfer —see Exemption, Schedule II. (No. 17).	
(a) Of shares in a Company or Association	One-quarter of the duty payable on a Conveyance (No. 21).
(b) Of any interest secured by a Bond, Lease, Mortgage-deed or Policy of Insurance—	
1. If the duty on such Bond, Lease, Mortgage-deed or Policy does not exceed five rupees	The duty with which such Bond, Lease, Mortgage-deed or Policy of Insurance is chargeable.
In any other case	Five Rupees.
(c) Of any property under the Administrator-General's Act, 1871, section 51	Ten Rupees.
(d) Of any trust-property from one trustee to another trustee without consideration	Five Rupees.
Trust —see Declaration, No. 28; Revocation, No. 56.	
Valuation —see Appraisement, No. 7.	
61. Warrant for goods , that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be	Four Annas.

SCHEDULE II.

INSTRUMENTS EXEMPTED FROM STAMP-DUTY.

- Affidavit or declaration in writing when made—
 - as a condition of enlistment under the Indian Articles of War ;
 - for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or
 - for the sole purpose of enabling any person to receive any pension or charitable allowance.
- Agreement or memorandum of agreement—
 - for or relating to the sale of goods or merchandise exclusively, not being a note or memorandum chargeable under No. 46 of Schedule I ;
 - (repealed by Act XII. of 1891) ;
 - made by ryots for the cultivation of the poppy for Government ;
 - made in the form of tenders to the Government of India for or relating to any loan ;
 - (repealed by Act XII. of 1891) ;
 - made under the European Vagrancy Act, 1874, section 17.
- Appraisement or valuation made for the information of one party only and not being in any manner obligatory between parties either by agreement or operation of law.
- Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.
- Assignment of copyright by entry made under Act No. XX. of 1847, section 5.
- Award under Bombay Act VI. of 1873, section 81, or Bombay Act III. of 1874, section 18.
- Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Indian Ports Act, 1889, and are to be delivered at another place within the limits of the same port.
- Bond when executed by—
 - the sureties of indollemen (dambardars or khattadars) taking advances for the cultivation of the poppy for Government ;
 - headmen nominated under rules framed in accordance with Bengal Act III. of 1876, section 99, for the due performance of their duties under that Act ;
 - any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem.
- Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.
- (Repealed by Act XII. of 1891.)
- Entry—
 - of an advocate, vakil or attorney on the roll of any High Court, when he has previously been enrolled in a High Court.
 - (Repealed by Act XII. of 1891.)

12. Instruments—
- (a) executed by persons taking advances under the Land Improvement Loans Act, 1883, or by their sureties, as security for the repayment of such advances;
 - (b) executed by officers of Government or their sureties to secure the due execution of an office, or the due accounting for money received by virtue thereof;
 - (c) of apprenticeship executed by a Magistrate under Act XIX. of 1850, or by which a person is apprenticed by or at the charge of any public charity.
13. Leases and Counterparts—
- (a) Leases of fisheries granted under the Burma Fisheries Act, 1875;
 - (b) Lease executed in the case of a cultivator without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees;
 - (c) Counterpart of any lease granted to a cultivator.
14. Letter—
- (a) of cover or engagement to issue a policy of insurance:
Provided that, unless such letter or engagement bear the stamp prescribed by this Act for such policy, nothing shall be claimable thereunder, nor shall it be available for any purpose except to compel the delivery of the policy therein mentioned.
 - (b) of hypothecation accompanying a bill of exchange.
15. Receipt—
- (a) endorsed on or contained in any instrument duly stamped or exempted under this Schedule, No. 18, acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity, or other periodical payment thereby secured;
 - (b) for any payment of money without consideration;
 - (c) for any payment of rent by a cultivator on account of land assessed to Government revenue, or (in the Presidencies of Fort St. George and Bombay) of inam lands;
 - (d) for pay by non-commissioned officers or soldiers of Her Majesty's Army, or Her Majesty's Indian Army, when serving in such capacity;
 - (e) for pensions or allowances by persons receiving such pensions or allowances in respect of their service as such non-commissioned officers or soldiers, and not serving the Government in any other capacity;
 - (f) given by holders of family-certificates in cases where the person from whose pay or allowances the sum comprised in the receipt has been assigned is a non-commissioned officer or soldier of either of the said armies and serving in such capacity;
 - (g) given by a headman or lambardar for land-revenue or taxes collected by him;
 - (h) given for money or securities for money deposited in the hands of any banker to be accounted for:
Provided the same be not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for;
Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share, of or in any Company or Association or proposed or intended Company or Association.
16. Surrender of lease when such lease is exempted from duty.
17. Transfers by endorsement—
- (a) of a bill of exchange, cheque or promissory note;
 - (b) of a bill of lading;
 - (c) of a policy of insurance;
 - (d) of mortgages of rates and taxes authorised by any Act for the time being in force in British India;
 - (e) of securities of the Government of India
 - (f) of a warrant for goods (No. 61 of Schedule I).

General Exemption.

18. Any instrument executed by, or on behalf of, or in favour of Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument.

SCHEDULE III.

ACTS REPEALED.

Repealed by Act XII, of 1891.

APPENDIX No. I.

REDUCTION AND REMISSIONS OF STAMP DUTIES.

Under section 8 of the Indian Stamp Act, I of 1879, it is hereby notified that in exercise of the power to reduce or remit, whether prospectively or retrospectively, in the whole or any part of British India, the duties with which (a) any instruments, or (b) any particular class of instruments, or (c) any of the instruments belonging to such class, or (d) any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class, are chargeable, the Governor-General in Council has been pleased—

(1) to direct that the duties chargeable on the instruments specified in the first column of the first schedule to this notification shall be reduced to the amounts respectively indicated in the second column of that schedule, and

(2) to remit the duties chargeable on the instruments specified in the second schedule to this notification.

II.—All previous notifications under section 8 of the Indian Stamp Act, I of 1879, are hereby cancelled, but not so as to affect that past operation.

THE FIRST SCHEDULE.

Instruments on which Stamp-duty is reduced.

1	2
Description of Instrument.	Proper Stamp-duty.
1. <i>Agreement</i> executed for service or for performance of work in a coffee plantation in the Madras Presidency, Coorg or Mysore, when the advance given under the agreement does not exceed twenty rupees.	One anna.
2. <i>Charter party</i> containing a clause as to the payment of compensation in case of breach of the contract evidenced thereby.	One rupee.
3. <i>Instrument evidencing an agreement to secure the repayment of a loan</i> made upon any mortgage of a crop, whether the crop is or is not in existence at the time of the mortgage.	<p>(a) When the loan is repayable not more than three months from the date of the instrument. Half the duty chargeable under the Indian Stamp Act I of 1879, Schedule I, Article 11 (b), on a Bill of Exchange for the amount secured.</p> <p>(b) when the loan is repayable more than three months, but not more than one year, from the date of the instrument. The same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 11 (b), on a Bill of Exchange for the amount secured.</p>
4. <i>Instrument of gift</i> of shares in a Company or Association.	The same duty as that chargeable under the Indian Stamp Act, I of 1879, Schedule I, Article 60 (a), on a transfer of shares for a consideration equal to their value, as set forth in the instrument of gift.
5. <i>Instrument of partition</i> of land held on settlement for a period not exceeding thirty years and paying the full assessment to the Government.	Not to exceed the amount chargeable on a valuation of the land at five times the annual revenue.
6. <i>Power-of-attorney</i> of the kind specified in the Indian Stamp Act, I of 1879, Schedule I, Article 60 (b), when required in suits or proceedings under the Presidency Small Cause Courts Act, XV of 1882.	Eight annas.
7. <i>Proxy</i> executed by a female, empowering any person to vote— (a) at any one election of members of a Local Board held under the provisions of the Bombay Local Boards Act (Bombay Act I of 1884), or (b) at any one election of Municipal Commissioners held under the provisions of the Bombay District Municipal Act Amendment Act (Bombay Act II of 1884).	One anna.

THE SECOND SCHEDULE.

Instruments exempted from Stamp-duty.

- I. *Agreements*—
 - (a) of the kind described in the Dekkhan Agriculturists' Relief Act, XVII of 1879, section 43;
 - (b) such written agreements with respect to enhancement of rent of ex-proprietary or occupancy tenants as are referred to in the North-Western Provinces Rent Act, XII of 1881, section 12, clause (a);

- (c) executed under the Indian Emigration Act, XXI of 1883, section 35, sub-section (1);
- (d) made under Act II of 1886 (*an Act for imposing a tax on income derived from sources other than agriculture*), section 9, sub-section (2);
- (e) respecting the occupancy of land, whether surveyed or not, and the payment of the land-revenue therefore, executed under the Bombay Land Revenue Code (Bombay Act V of 1879) or any rules made under that Act;
- (f) or declarations by which a tender made to an Executive Commissariat Officer is accepted as a contract when the deposit of the contractor as security for his contract is made in Government of India Loan Notes or in cash;
- (g) agreement papers passed by Commissariat contractors when their security deposits are transferred to a Savings Bank;
- (h) made with Railway Companies or Administrations for the conveyance of goods;
- (i) made with Railway Companies or Administrations, which purport to limit the responsibility of those Companies or Administrations as declared by the Indian Railways Act, IX of 1890, section 72, sub-section (1), and are in a form approved by the Governor-General in Council under sub-section (2) of that section;
- (j) or indemnity bonds given to Railway authorities by consignees (when the railway receipt is not produced) in respect of the delivery of articles carried at half parcels rates, namely, fresh fish, fruits, vegetables, bazar baskets, bread, meat, ice, and other perishable articles;
- (k) and security bonds required to be executed, under the rules to regulate appointments and promotions, in the Provincial Forest Service, by students and their sureties previous to entry into the Forest School, Dehra Dun.

Articles of Association—

See clause 11 infra.

2. *Bills of Exchange—*

drawn in Mysore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazzars, or the Cantonment of Sikandarabad on which the full rate of stamp-duty has been paid there when the same are negotiated in British India.

3. *Bills of Lading—*

executed out of British India and relating to property to be delivered in British India.

4. *Bonds—*

Security-bonds—

- (a) taken, under the authority of the Government, from medical students of the Apothecary, Assistant Surgeon, and Hospital Assistant classes, and their sureties;
- (b) executed under No. 3-A of the rules made by the Governor of Bombay in Council under the Bombay Irrigation Act (Bombay Act VII of 1879), section 70.

See also clause 1 (j) and (k) supra.

5. *Cheques—*

drawn in Mysore, the Hyderabad Assigned Districts, the Hyderabad Residency Bazzars, or the Cantonment of Sikandarabad on which the full rate of stamp-duty has been paid there when the same are negotiated in British India.

6. *Copies or Extracts—*

- (a) copies of instruments which the Village Registrar has to deliver to the parties under the Dekkhan Agriculturists' Relief Act, XVII of 1879, section 58;
- (b) copies of, or extracts from, baptismal, marriage or burial registers certified by Government Chaplains, subsidised or unsubsidised Clergymen, or Diocesan Registrars and granted to—
 - (1) soldiers, sailors, or non-commissioned or petty officers, or;
 - (2) persons in needy circumstances, in whose favour Chaplains, may exercise the discretionary power vested in them by Rule IV of Division III of the rules published under, Notification No. 103, dated the 26th June 1885, in the *Gazette of India* of the 27th idem, Part I, page 346;

[N.B.— This exemption is in respect of any stamp-duty with which the copies or extracts might otherwise be chargeable.]

(c) copies of entries—

- (i) in the certified copies of registers given under the Births, Deaths and Marriages Registration Act VI, of 1886, section 8,
- (ii) in register books granted by any Registrar of Births and Deaths under the said Act section 25, or
- (iii) in registers and records given under the said Act, section 35, when applied for by a soldier, sailor, non-commissioned officer; or petty officer;
- (d) copies or extracts certified by patwaris to be true copies of, or true extracts from, records or papers which they are required to prepare or keep by any rule made by the Chief Commissioner under the Central Provinces Land-revenue Act, XVIII of 1881, section 146, when the copy or extract is furnished by a patwari to a mailguzar or tenant of or in the village with which the copy or extract is concerned.

Debentures—

- (a) debenture bonds issued by Joint Stock Company under the terms of a mortgage-deed making over in whole or in part the property of the Company to trustees for the benefit of the debenture-holders, and interest coupons attached to the said debentures;
- (b) the debenture bonds of the loan of Rs. 20,00,000 raised by the Government of His Highness the Maharaja of Mysore for the construction of a line of railway from Bangalore to Tiptoor when the said bonds are negotiated in British India;
- (c) the debentures specified by date, number, and value in the appendix hereto;

[N.B.— This exemption is in respect of any stamp-duty with which the debentures might otherwise be chargeable whether on issue, renewal, sub-division or consolidation.]

8. *Instruments—*

- (a) executed for the purpose of securing the repayment of loans made or to be made under the Agriculturists' Loans Act, XII of 1884, or under Rule 147 of the rules framed under the Burma Land and Revenue Act, II of 1876;
 - (b) in the nature of a memorandum or agreement furnished to, or made or entered into with, Executive Commissariat Officers by contractors;
 - (c) in the nature of a memorandum or agreement furnished to, or made or entered into with, the Ordnance Department, the Army Clothing Department, or the Public Works Department by contractors for the due performance of their contracts;
 - (d) executed by officers of the Government or their sureties to secure the due accounting for property received by those officers by virtue of their office;
 - (e) whereby proprietors and others in the Central Provinces engage with the Government for the maintenance and remuneration of patwaris;
 - (f) conveyances by endorsement of rights secured by instruments known as 'Sattas' (this clause applies only to the Central Provinces);
 - (g) pattas granted by an officer of the Government or by any assignee of Government revenue in the Madras Presidency to holders of land under raiyatwar settlements;
 - (h) sanads of jagirs and other documents conveying lands granted to individuals by the Government otherwise than for a pecuniary consideration;
 - (i) of exchange executed by private persons when land is given by them for public purposes in exchange for other land granted to them by the Government;
- [N.B.—This exemption is in respect of the stamp-duty which would otherwise be payable by private persons under section 23, clause (f), of the Indian Stamp Act, I of 1879.]
- (j) contracts executed in accordance with the provisions of the Assam Labour and Emigration Act, I of 1882, for service in Assam under the Chief Commissioner in the Public Works Department or under District Committees constituted under the Assam Local Rates Regulation, III of 1879;
 - (k) deed of dower executed on the occasion of a marriage between Muhammadans;
 - (l) evidencing an ordinary pawn transaction, where money is borrowed on the pledge of moveable property, and the sum borrowed does not exceed twenty rupees.

9. *Leases and Counterparts—*

- (a) leases granted by the Government under rules made under the Indian Forest Act, VII of 1878, section 31, or purporting to be so granted, of land situated in a protected forest in any of the following villages in the Akola Taluka of the district of Ahmednagar in the Presidency of Bombay, namely:

Ambit,	Lohali Kotul,	Sāmrad,
Ghatghar,	Pachnal,	Shingarnavdi,
Kumshet,	Pinjir,	Uddavnā,
- (b) leases granted under rule 31 of the rules published by the Government of Bombay under the Bombay Land-revenue Code (Bombay Act V of 1879);
- (c) leases of fisheries granted under the Upper Burma Land and Revenue Regulation, III of 1880, section 32;
- (d) leases or counterparts thereof executed at the time of settlements made directly by the Government with existing occupants of land, whether zamindars or tenants, and whether self-cultivating or not: provided that no fine or premium is paid in consideration of the lease.

10. *Letters—*

- (a) letter which a person depositing money in a District Savings Bank or Post Office Savings Bank as security to the Government or a local authority for the due execution of an office, or for the fulfilment of a contract, or for any other purpose, is required by the rules of the Savings Banks to address to the Secretary to the District Savings Bank or the Post Master in charge of the Post Office Savings Bank agreeing to special conditions with respect to the application and withdrawal of the money deposited and the payment of interest accruing due thereon;

'Local authority' in this clause means a municipal committee, district board, body of port commissioners, or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund;
- (b) letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint holders of a Government security to give on behalf of the other or others of them, or any one or more of such other joint holders, a discharge for interest payable on such security or on any renewed security issued in lieu thereof.

11. *Memorandum and Articles of Association—*

of any Association registered under the Indian Companies Act, VI of 1882, section 26.

12. *Policy of Insurance—*

policies of life-insurance and contracts for monthly allowances granted by the Director General of the Post Office of India in accordance with the rules for Postal Life Insurance and Monthly Allowances issued under the authority of the Government of India.

13. *Powers-of-Attorney—*

- (a) furnished to relatives, servants, or dependents under the Dekkhan Agriculturists' Relief Act, XVII of 1879, section 68;
- (b) executed in favour of lambardars or Khatedars by opium cultivators who do not attend personally to receive advances or to enter into contracts for the cultivation of opium.

See also clause 10 *supra*.

14. *Receipts—*

- (a) given by Mounted Police Constables on account of their pay and allowances;

- (b) given by the addressee for deposits exceeding twenty rupees made for the payment of replies to telegraphic messages ;
 (c) endorsed by the payee on Postal Money Orders ;
 [N.B.—This exemption is in respect of any stamp-duty with which the receipts might otherwise be chargeable.]
 (d) given by Railway Companies or Administrations for fares for conveyance of passengers or goods, or both, or animals, and to such Companies or Administrations for refunds of overcharges made in respect of such fares ;
 (e) given for payment of interest on Government Promissory Notes ;
 (f) given by, or on behalf of, depositors in Post Office, District, Presidency, or State Railway Savings Banks or in the East Indian Railway Savings Bank for sums of money withdrawn from any of those Banks ;
 [N.B.—This exemption applies in all cases in which the receipts would otherwise be liable to stamp-duty.]
 given by opium cultivators or their representatives and by lambardars and khatedars in the Behar and Benares Agencies for money paid to them by the Government as advances for the cultivation of opium.
15. *Share Warrants*—
 issued by a Company in pursuance of the Indian Companies Act, VI of 1882, section 80 :
 This exemption is in respect of the duty specified in the Indian Companies Act, VI of 1882, section 35, and will only take effect upon payment, as composition for that duty to the Collector of Stamp Revenue, of—
 (a) three-quarters per centum of the whole subscribed capital of the Company, or,
 (b) if any Company, which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital, three-quarters per centum of the additional capital so issued.

APPENDIX.

Debentures referred to in clause 7 (c) of the Second Schedule supra.

1	2	3	4	5
By whom issued.	Date of Debenture.	Number of Debenture.	Value of each Debenture.	Amount.
			Rs.	Rs.
Municipality of Ahmedabad.	April 1, 1883 ..	1 to 240	500	1,20,000
	Sept. 1, 1884 ..	1 to 100		50,000
	Sept. 4, 1888 ..	1 to 800		4,00,000
	Nov. 1, 1899 ..	801 to 1120		1,80,000
	April 1, 1890 ...	1 to 34		17,000
	Sept. 1, 1890 ...	35 to 68		17,000
	Oct. 1, 1893 ...	1 to 40		20,000
	Nov. 1, 1893 ...	41 to 440		2,00,000
	Mar. and April, 1890 ..	.....		10,00,000
		1 to 10	10,000	1,00,000
Trustees of the Port of Bombay.	June 14, 1881 ...	11 to 70	5,000	5,00,000
		71 to 295	1,000	2,25,000
		236 to 445	500	75,000
		050, 051	2,000	4,000
	Oct. 31, 1885 ...	001 to 049, 056, 058, 059	1,000	52,000
		052 to 055		2,000
	Nov. 5 1885 ...	057	500	500
	Dec. 8, 1885. ...	060 to 064		2,500
	Dec. 22, 1885 ...	065		500
	Jan. 6, 1886 ..	066 to 068	2,000	6,000
		166, 167	5,000	10,000
	Mar. 23, 1886 ...	069 to 116, 171 to 180	1,000	58,000
		117 to 165, 168 to 170	500	26,000
	April 19, 1886 ..	265	1,000	1,000
		193 to 197	5,000	25,000
	June 2, 1886 ...	253 to 255, 257 to 264	2,000	22,000
		353 to 377, 379, 380	1,000	27,000
		181 to 192, 553 to 579	500	19,500
		198 to 200	5,000	15,000
	June 10, 1886 ..	381	1,000	1,000
		580, 581	500	1,000
	June 17, 1886 ..	382 to 385	1,000	4,000
		582 to 584	500	1,500

1	2	3	4	5
By whom issued.	Date of Debenture	Number of Debenture.	Value of each Debenture.	Amount.
			Rs	Rs.
Trustees of the Port of Bombay —continued.	June 24, 1886 ..	585		500
	July 15, 1886 ..	589 to 589		2,000
	Aug. 12, 1886 ..	590 to 601	500	6,000
	Aug. 19, 1886 ..	602		500
	Dec. 7, 1886 ..	603		500
	Dec. 21, 1886 ..	386		1,000
	Jan. 11, 1887 ...	387 to 390	1,000	4,000
		224		1,000
	Jan. 18, 1887 ...	213, 214, 217 to 223, 225 to 227, 241 to 246	500	9,000
		201 to 203	5,000	15,000
	Jan. 25, 1887 ..	228 to 237	2,000	24,000
		204 to 212, 215, 216, 238 to 240	1,000	14,000
	April 19, 1887 ..	402	500	500
	April 26, 1887 ...	267 to 285	1,000	19,000
	June 17, 1887 ..	403 to 420	500	9,000
	July 5, 1887 ..	266		500
		286	1,000	1,000
		616 to 618	1,00,000	4,00,000
	July 28, 1887 ..	605 to 613	5,000	45,000
		455 to 483	1,000	29,000
		502 to 552, 604	500	26,000
		550 to 552	1,00,000	3,00,000
		001 to 015, 016 to 050, 156 to 195	5,000	3,00,000
		537, 538	2,000	4,000
	August 1, 1887...	016 to 035, 051 to 070, 081 to 105, 196 to 205, 506 to 514, 517 to 526, 539 to 549	1,000	1,05,000
		036 to 045, 071 to 080, 106 to 155, 206 to 505, 515, 516, 527 to 536	500	1,91,000
		247 to 252, 287 to 352, 378, 391	1,000	99,000
	October 1, 1887..	to 401, 440 to 454		
		256, 421 to 439, 484 to 501	500	19,000
	April 1, 1889 ..	001 to 030	10,000	3,00,000
		031 to 056	1,000	26,000
		057 to 104	500	24,000
		176	63,000	63,000
	August 1, 1889...	146 to 155	10,000	3,05,000
		156 to 175, 177 to 197, 203 to 222	5,000	1,00,000
		198 to 202, 223 to 262	1,000	45,000
		263	5,000	5,000
	August 8, 1889...	264 to 273	2,000	20,000
		274 to 283	1,000	20,000
		291 to 303	500	5,000
		316 to 348	5,000	1,65,000
		390 to 394	2,000	10,000
	Nov. 1, 1889 ..	304, 306 to 314, 349 to 377, 395 to 404, 415 to 424	1,000	58,000
		305, 315, 378 to 389, 405 to 414	500	12,000
		425 to 474	5,000	2,60,000
	April 1, 1890 ..	475 to 514		20,000
	June 1, 1890 ..	515 to 522	500	4,000
		001 to 032, 034, 035	10,000	3,40,000
		036 to 041	5,000	30,000
		914 to 918	2,000	10,000
		033	1,500	1,500
	Sep. 15, 1890 ..	042 to 056, 087 to 071, 700 to 793, 919 to 928, 1039 to 1088	1,000	1,80,000
		057 to 066, 072 to 699, 800 to 913, 929 to 1038, 1089 to 1103	500	4,38,500
		001 to 020, 196 to 210, 1046 to 1055, 1138 to 1157, 1419 to 1438.	10,000	8,50,000
	Nov. 22, 1892 ..	021 to 060, 1439 to 1458	5,000	3,00,000
		1459 to 1483	2,000	50,000
		1484 to 1533	1,000	1,00,000
		1534 to 1589	500	3,000

1	2	3	4	5
By whom issued.	Date of Debenture	Number of Debenture.	Value of each Debenture.	Amount.
			Rs.	Rs.
Trustees of the Port of Bombay —continued.	Nov. 23, 1892 ..	211 to 295	5,000	4,25,000
		961 to 135, 188 to 195.	1,000	85,000
		136 to 185, 1390 to 1683	500	72,000
	Nov. 24, 1892 ..	296 to 732, 744 to 795	1,000	4,99,000
		1873 to 1417	5,000	2,25,000
	Nov. 25, 1892 ..	1418	2,500	2,500
		1122 to 1137	25,000	4,00,000
		1053 to 1059, 1158 to 1177, 1206 to 1223, 1351 to 1373, 1684 to 1723, 1836 to 1840	5,000	5,45,000
	Nov. 28, 1892 ..	1060 to 1069	2,000	20,000
		733, 1070 to 1089, 1120 to 1121, 1178 to 1204, 1226 to 1352, 1724 to 1773, 1841 to 1851, 2053 to 2117, 2170 to 2179, 2240 to 2249	1,000	3,28,000
		798 to 1045, 1090 to 1119, 1205, 1774 to 1835, 1855 to 2052, 2180 to 2239	500	3,00,500
		2390 to 2400, 2534 to 2548	5,000	1,30,000
		2590 to 2604	2,000	20,000
		2118 to 2145, 2401 to 2420, 2605 to 2624	1,000	68,000
		2146 to 2169, 2250 to 2389, 2421 to 2533, 2549 to 2569, 2625 to 2633	500	1,63,500
		2713 to 2717	10,000	50,000
		2728, 2729, 2737 to 2780, 3071 to 3079	5,000	75,000
		2696, 2730 to 2739	2,000	22,000
	Dec. 1, 1892 ..	2697 to 2703, 2718 to 2727, 2740 to 2753, 2761, 2762	1,000	33,000
		2704 to 2712, 2754 to 2756, 2763 to 2988, 3080	500	1,18,500
	Dec. 5, 1892 ..	3181 to 3191	2,000	22,000
		2634 to 2683, 3008 to 3057, 3081 to 3130, 3193 to 3202	1,000	2,10,000
		2684 to 2695, 2987 to 3007, 3058 to 3070, 3192, 3203 to 3285, 3318 to 3332, 3343 to 3355	500	79,000
	Dec. 6, 1892 ..	3363 to 3366	5,000	20,000
		3333 to 3341, 3367 to 3386	1,000	29,000
		3286 to 3317, 3342, 3356 to 3362, 3455 to 3531	500	58,500
	Dec. 7, 1892 ..	3579 to 3608	1,000	30,000
		3387 to 3454, 3532 to 3554, 3555 to 3562, 3609 to 3644, 3692 to 3705, 3711 to 3718, 3753 to 3779, 3796 to 3801, 3803 to 3807, 3833 to 3902, 3907 to 3956, 3958 to 3982, 3998 to 4072	500	2,07,500
		3719 to 3727	25,000	2,25,000
		3728	20,000	20,000
		3730	15,000	15,000
		3729	10,000	10,000
		3563, 3569, 3731	5,000	15,000
		3645 to 3649, 3732, 3733	3,000	21,000
		3734, 3735	2,500	5,000
		3564, 3570, 3736 to 3738, 4206 to 3739 to 3740	2,000	12,000
	Dec. 9, 1892	3565 to 3568, 3571 to 3573, 3650 to 3658, 3662 to 3666, 3741 to 3743, 3748 to 3751, 3823 to 3832, 3903 to 3908, 3957, 3983 to 3997, 4073 to 4076, 4078 to 4086, 4098 to 4139, 4207 to 4209, 4214 to 4258	1,500	3,000
			1,000	1,91,000

1	2	3	4	5
By whom issued.	Date of Debenture.	Number of Debenture.	Value of each Debenture.	Amount.
			Rs.	Rs.
Trustees of the Port of Bombay —concluded.	Dec. 9 1891. . .	3574 to 3577, 3744 to 3717, 3752, 3802, 3808 to 3822, 4077, 4087 to 4097, 4170, 4200 to 4205, 4210 to 4213, 4259 to 4284, 4286	500	38,000
	Dec. 12, 1892 . . .	3706 to 3710 3659 to 3661, 3687 to 3691, 3780 to 3795	1,000 500	5,000 22,000
	Dec. 17, 1892 . .	4171 to 4199, 4285	1,000	30,000
	Sep. 10, 1887 . .	1 to 700		3,50,000
	April 14, 1868 . .	1 to 2246		11,23,000
	August 14, 1868 . .	701 to 1230		2,65,000
	November 1 and Dec. 1, 1873.	364 to 5388		25,12,500
	July 1, 1885 . .	1 to 14A, 1 to 886B, 1 to 102E, 1 to 320J, 1 to 7478NN		44,00,000
	Jan. 1, 1886 . .	1 to 3400		17,00,000
	Nov. 1, 1887 . .	3401 to 9000		28,00,000
	Dec. 1 1887 . .	9001 to 8400		2,00,000
	Jan. 1, 1888 . .	1 to 1200		6,00,000
	Feb. 1, 1888 . .	1 to 1400		7,00,000
	July 1, 1888 . .	1201 to 2400		6,00,000
	Aug. 1, 1888 . .	9401 to 11000		8,00,000
	Oct. 1, 1888 . .	11001 to 12800		8,00,000
	Nov. 1, 1888 . .	1 to 444, 12801 to 14400		11,22,000
	Jan. 10, 1889 . .	445 to 739		1,42,500
	Feb. 1 1889 . .	739 to 741		6,000
	July 1, 1889 . .	742 to 2017		6,38,000
	Nov. 15, 1889 . .	14101 to 18279		19,39,500
	Dec. 15, 1889 . .	18280 to 19179		4,50,000
	Jan. 1, 1890 . .	1 to 170		85,000
	Jan. 15, 1890 . .	19180 to 19100		1,10,500
	Feb. 1, 1890 . .	171 to 182		6,000
Municipality of the City of Bombay.	Mar. 15, 1890 . .	183 to 188	500	3,00,000
	April 1, 1890 . .	485 to 492		4,000
	April 21, 1890 . .	189 to 338		75,000
	May 9, 1890 . .	339 to 484		74,000
	July 1, 1890 . .	485 to 496		2,000
	Aug. 29, 1890 . .	19401 to 21400		10,00,000
	Aug. 30, 1890 . .	21401 to 22400		5,00,000
	Sep. 3, 1890 . .	22401 to 23600		6,00,000
	Sep. 20, 1890 . .	23601 to 23800		1,00,000
	Sep. 22, 1890 . .	23801 to 24000		1,00,000
	Sep. 23, 1890 . .	24001 to 24200		1,00,000
	Sep. 24, 1890 . .	24201 to 24400		1,00,000
	Sep. 25, 1890 . .	1401 to 1880		2,40,000
	Sep. 26, 1890 . .	1 to 1400, 1881 to 2000		7,60,000
	Oct. 1, 1890 . .	6801 to 6825		12,500
	Oct. 16, 1890 . .	3001 to 3000		5,00,000
	Nov. 14, 1890 . .	3001 to 6800		19,00,000
	Jan. 1, 1891 . .	6826 to 6876		25,500
	Feb. 1, 1891 . .	6877 to 6888		6,000
	Mar. 1, 1891 . .	6889 to 6894		5,000
	Apr. 1, 1891 . .	6895 to 6902		4,000
	July 1, 1891 . .	6903 to 6967		32,500
	Oct. 1, 1891 . .	6968 to 6992		12,500
	Dec. 24, 1891 . .	21401 to 29400, 1 to 1600		33,00,000
	Jan. 1, 1892 . .	6993 to 7000		4,000
Municipality of Broach.		46	5,000	5,000
		41	4,000	4,000
		80	3,500	3,500
		1, 2	2,500	5,000
		13, 35, 81 to 88	1,000	10,000
		40	600	600
		3, to 12, 14, 15, 27, 28, 36 to 39, 42 to 45, 47 to 49, 60 to 79, 89	500	23,000
		23, 50, 50 to 59	200	2,400
		16 to 26, 31 to 34	100	1,500

1	2	3	4	5
By whom issued	Date of Debenture	Number of Debenture	Value of each Debenture	Amount
Commissioners formakingim- provements in the Port of Calcutta	July 13, 1881	6 to 55	10,000	5,00,000
		1 to 115	5,000	3,25,000
		116 to 240	1,000	1,25,000
		241 to 340	500	50,000
	April 1, 1883	11 to 10, 747 to 756	10,000	4,00,000
		51 to 150, 261, 262, 473 to	5,000	8,60,000
		477, 502 to 551, 732 to 746,		
		857 to 876		
		151 to 250	2,000	2,00,000
		263 to 362 476 to 492, 501,	1,000	3,16,000
		532 to 631, 751 to 856		
		1 to 10, 41 to 60 251 to 260,	500	2,24,000
		363 to 472, 493 to 500, 632		
		to 731, 877 to 1076		
Municipal Com- missioners for the Town of Calcutta	Feb 15 1886	3159	10,000	10,000
		1 to 60 2879, 2880, 2887 to	5,000	6,65,000
		2903, 3033 to 3052, 3122 to		
		3124, 3147 to 3119, 3190 to		
		3152, 3576 to 3600		
		3152	2,500	2,500
		3007 3013, 3014	2,000	6,000
		61 to 860, 2873 to 2878, 2881	1,000	12,35,000
		to 2886, 2909 to 2924, 2927		
		to 2944 2964 to 2963, 3008		
Municipality of Calcutta	April 1, 1886	to 3010, 3015, 3018, 3020,		
		3053 to 3116, 3150 3151, 3154		
		to 3158, 3160 to 3169, 3183		
		to 3189, 3193, 3394 to 3518,		
		3606 to 3759		
		561 to 1310, 2861 to 2872,	500	5,12,000
		2926, 2926, 2969 to 2971,		
		3011, 3012, 3016 3017, 3019,		
		3021 to 3024, 3030 to 3032,		
		3125 to 3146, 3153, 3170 to		
Municipality of Calcutta	June 1, 1886	3176, 3178 to 3182, 3193 to		
		3198, 3240 to 3253 3304 to		
		3393, 3760 to 3859		
		1611 to 2860, 2945 to 2963,	100	1,41,300
		2972 to 3006, 3025 to 3029,		
		3117 to 3121, 3177, 3200 to		
		3239, 3254 to 3303, 3360 to		
		3367		
		3519 to 3528	10,000	80,000
		3527 to 3545		1,90,000
Municipality of Calcutta	July 1, 1886	3546	8,000	8,000
		3547	200	200
	Previous to the year 1869	3518 to 3562	10,000	1,50,000
				46,99,600
	In the year 1878	219, 455, 696, 926, 927	5,000	6,50,000
		463	1,500	25,000
		1 to 109, 216, 217, 220 to 222,	1,000	1,500
		220 to 268, 456 to 461, 464,		2,99,000
		481 to 519, 697 to 699, 707		
		to 709, 857 to 928, 928 to 931		
		1 to 7, 110 to 215, 218, 223 to	500	3,25,000
		229, 267 to 454, 462, 465 to		
		480, 550 to 695, 700 to 706,		
		710 to 856, 932 to 955		
Municipality of Calcutta	April 1, 1883	7 to 16	10,000	1,00,000
		1 to 6, 17 to 36	5,000	1,30,000
		37 to 86, 123, 124	1,000	52,000
		87 to 122	500	18,000

1	2	3	4	5
By whom issued	Date of Debenture	Number of Debenture	Value of each Debenture	Amount
			Rs	Rs
Municipality of Calcutta - continued	Aug. 1, 1883	57	10,000	10,000
		54	5,400	5,400
		18 to 53	5,000	30,000
		41 to 43	4,000	12,000
		55	2,400	2,400
		1 to 15, 27 to 40, 44, 45	1,000	31,000
		16 to 26, 46, 47, 56	500	7,000
		45, 176 to 179, 190 to 195, 430, 431, 501 to 505	10,000	1,80,000
		196 to 210, 265, 266, 288 to 293, 296 to 339, 370, 414 to 416, 420 to 429, 432 to 441, 506 to 525, 586 to 600	7,000	7,30,000
		14	1,000	4,000
		15, 16, 139, 155, 442 to 448, 449* to 451, 462 to 471, 526 to 540, 601 to 650	2,000	1,78,000
		753	1,500	1,500
		509	1,200	1,200
		to 7, 38, 39, 42, 116 to 118, 126 to 130, 134, 135, 139 to 142, 144 to 154, 156 to 159, 180 to 188, 211 to 230, 241, 243, 249 to 259, 261 to 264, 267 to 270, 276, 279 to 283, 310 to 368, 371 to 378, 417, 418, 452 to 461, 472 to 486, 491 to 555, 651 to 700, 755,* 756*, 757 to 808	1,000	2,67,000
		17	700	700
		295	800	800
		1 to 4, 8 to 13, 18 to 37, 40, 41, 43, 44, 46 to 115, 119 to 120, 131 to 133, 137, 138, 143, 160 to 175, 189, 281 to 210, 242, 244 to 248, 260, 271 to 275, 277, 278, 284 to 297, 299, 371 to 373, 379 to 413, 419, 487 to 499, 556 to 567, 701 to 752, 754	500	1,39,000
		1011 to 1030, 1067, 1819	10,000	2,20,000
		1053	9,000	9,000
		1052, 1065	8,000	16,000
		1050, 1058, 1071	7,000	21,000
		1051	6,500	6,500
		1062	5,500	5,500
		871 to 1010, 1047, 1055, 1075, 1119 to 1152, 1161, 1190 to 1197, 1821, 1824, 1826, 1872	5,000	8,00,000
		1845	4,000	4,000
		1084, 1089	3,500	7,000
		1089, 1072, 1166	3,000	9,000
		1057, 1062, 1070	2,500	7,500
		1031, 1080, 1068, 1846	2,000	8,000
		1 to 450, 1032, 1033, 1036 to 1043, 1045, 1046, 1048, 1056, 1061, 1074, 1076 to 1108, 1119 to 1148, 1153, 1154, 1156, 1157, 1162 to 1164, 1167 to 1170, 1175 to 1184, 1198 to 1205, 1215 to 1222, 1232 to 1266, 1268 to 1619, 1803 to 1809, 1811, 1813 to 1819, 1826 to 1830, 1839 to 1844, 1857 to 1869, 1873 to 1876, 1878 to 1882, 1893 to 1917, 1948	1,000	10,27,000

* Numbers 755 and 756 (for Rs. 1,000 each) were issued in lieu of No 449 (for Rs 2,000) by Sub-division.

1	2	3	4	5
By whom issued.	Date of Debenture.	Number of Debenture.	Value of each Debenture	Amount.
			Rs.	Rs.
Corporation of the Town of Calcutta —continued.	Sept. 1, 1887	451 to 870, 1034, 1035, 1044, 1049, 1064, 1068, 1073, 1103 to 1118, 1155, 1158 to 1160, 1165, 1171 to 1174, 1185 to 1189, 1206 to 1214, 1223 to 1231, 1267, 1620 to 1802, 1810, 1820, 1822, 1823, 1831 to 1838, 1847 to 1856, 1870, 1871, 1877, 1883 to 1892, 1918 to 1974, 1949	500	3,59,500
Municipality of Chiplyn the district in Ratnagiri.	Feb. 1, 1883	1 to 300	100	30,000
Coimbatore District Board.	Dec. 1, 1893	I-A, I-B. II-A, II-B. III-A, III-B.	5,000 2,000 1,000	10,000 4,000 2,000
Municipality Coonoor.	April 1, 1886	1 to 14	500	7,000
Municipality Cuddapah.	Sept. 30, 1887	8, 10 9, 11, 12 13 to 20 1 to 7, 21 to 26 27 to 31	10,000 5,000 1,000 500 100	20,000 15,000 8,000 6,500 500
Karachi Harbour Board.	June 22, 1891	17 18 to 67 74 to 78, 99 to 196 1 to 16, 65 to 73, 79 to 98	3,000 2,000 1,000 500	3,000 1,00,000 1,05,000 21,000
	Feb. 1, 1883	199 to 213, 216 to 257, 264 to 285, 214 to 215, 258 to 263	1,000	62,000
	April 1, 1885	1 to 577	500	19,000
Karachi Port Trust	March 1, 1893	984 to 1033 292 to 357, 396 to 400, 864 to 883 144 1 to 50, 111 to 135, 145 to 149, 230 to 248, 258 to 363, 661 to 863 51 to 110, 136 to 143, 150 to 229, 240 to 291, 364 to 395, 401 to 663	10,000 5,000 1,500 1,000	5,00,000 9,55,000 1,500 2,96,000
Municipality of Karachi	July 1, 1884 Jan. 1, 1885	...	..	1,11,500
	July 1, 1887	1 to 600	500	3,00,000
	June 1, 1893	636 to 655 635 634 274 to 633 1 to 273	5,000 2,000 1,500 1,000 500	1,00,000 2,000 1,500 3,60,000 1,36,500
	Dec. 8, 1873	..	....	20,000
Municipality of Madras	Mar. 15, 1882	1 to 10 11 to 15 16 to 20 21 to 25 26 to 30	5,000 2,500 1,000 500	1,50,000 1,00,000 55,000 45,000
	May 15, 1883	1 to 10 11 to 15 16 to 20 21 to 25 26 to 30	10,000 5,000 1,000	1,00,000 1,30,000 67,000
	Sept. 18, 1885	301 to 310	500	3,000
		301 to 310	500	18,000

1	2	3	4	5
By whom issued	Date of issue	Name of Debenture	Value of each Debenture.	Amount.
			Rs.	Rs.
		1 to 5	5,000	1,00,000
		6 to 10	2,000	10,000
		11 to 15	1,000	1,00,000
		16 to 20	500	60,000
		21 to 25	100	4,000
		26 to 30	5,000	80,000
		31 to 35	1,000	10,000
		36 to 40	500	10,000
		41 to 45	10,000	1,00,000
		46 to 50	5,000	50,000
		51 to 55	1,00,000	1,00,000
		56 to 60	70,000	70,000
		61 to 65	27,000	27,000
		66 to 70	20,000	20,000
		71 to 75	1,000	3,000
		76 to 80	1,000	10,000
		81 to 85	19,500	19,500
		86 to 90	7,500	7,500
		91 to 95	100	5,000
		96 to 100	5,000	5,000
		101 to 105	1,000	20,000
		106 to 110	500	80,000
		111 to 115	5,000	5,000
		116 to 120	500	5,000
		121 to 125	1,000	7,000
		126 to 130	500	10,000
		131 to 135	5,000	8,00,000
		136 to 140	4,041	4,041
		141 to 145	5,000	16,00,000
		146 to 150	5,000	16,00,000
		151 to 155	5,000	16,00,000
		156 to 160	5,000	16,00,000
		161 to 165	5,000	16,00,000
		166 to 170	5,000	16,00,000
		171 to 175	5,000	16,00,000
		176 to 180	5,000	16,00,000
		181 to 185	5,000	16,00,000
		186 to 190	5,000	16,00,000
		191 to 195	5,000	16,00,000
		196 to 200	5,000	16,00,000
		201 to 205	5,000	16,00,000
		206 to 210	5,000	16,00,000
		211 to 215	5,000	16,00,000
		216 to 220	5,000	16,00,000
		221 to 225	5,000	16,00,000
		226 to 230	5,000	16,00,000
		231 to 235	5,000	16,00,000
		236 to 240	5,000	16,00,000
		241 to 245	5,000	16,00,000
		246 to 250	5,000	16,00,000
		251 to 255	5,000	16,00,000
		256 to 260	5,000	16,00,000
		261 to 265	5,000	16,00,000
		266 to 270	5,000	16,00,000
		271 to 275	5,000	16,00,000
		276 to 280	5,000	16,00,000
		281 to 285	5,000	16,00,000
		286 to 290	5,000	16,00,000
		291 to 295	5,000	16,00,000
		296 to 300	5,000	16,00,000
		301 to 305	5,000	16,00,000
		306 to 310	5,000	16,00,000
		311 to 315	5,000	16,00,000
		316 to 320	5,000	16,00,000
		321 to 325	5,000	16,00,000
		326 to 330	5,000	16,00,000
		331 to 335	5,000	16,00,000
		336 to 340	5,000	16,00,000
		341 to 345	5,000	16,00,000
		346 to 350	5,000	16,00,000
		351 to 355	5,000	16,00,000
		356 to 360	5,000	16,00,000
		361 to 365	5,000	16,00,000
		366 to 370	5,000	16,00,000
		371 to 375	5,000	16,00,000
		376 to 380	5,000	16,00,000
		381 to 385	5,000	16,00,000
		386 to 390	5,000	16,00,000
		391 to 395	5,000	16,00,000
		396 to 400	5,000	16,00,000
		401 to 405	5,000	16,00,000
		406 to 410	5,000	16,00,000
		411 to 415	5,000	16,00,000
		416 to 420	5,000	16,00,000
		421 to 425	5,000	16,00,000
		426 to 430	5,000	16,00,000
		431 to 435	5,000	16,00,000
		436 to 440	5,000	16,00,000
		441 to 445	5,000	16,00,000
		446 to 450	5,000	16,00,000
		451 to 455	5,000	16,00,000
		456 to 460	5,000	16,00,000
		461 to 465	5,000	16,00,000
		466 to 470	5,000	16,00,000
		471 to 475	5,000	16,00,000
		476 to 480	5,000	16,00,000
		481 to 485	5,000	16,00,000
		486 to 490	5,000	16,00,000
		491 to 495	5,000	16,00,000
		496 to 500	5,000	16,00,000
		501 to 505	5,000	16,00,000
		506 to 510	5,000	16,00,000
		511 to 515	5,000	16,00,000
		516 to 520	5,000	16,00,000
		521 to 525	5,000	16,00,000
		526 to 530	5,000	16,00,000
		531 to 535	5,000	16,00,000
		536 to 540	5,000	16,00,000
		541 to 545	5,000	16,00,000
		546 to 550	5,000	16,00,000
		551 to 555	5,000	16,00,000
		556 to 560	5,000	16,00,000
		561 to 565	5,000	16,00,000
		566 to 570	5,000	16,00,000
		571 to 575	5,000	16,00,000
		576 to 580	5,000	16,00,000
		581 to 585	5,000	16,00,000
		586 to 590	5,000	16,00,000
		591 to 595	5,000	16,00,000
		596 to 600	5,000	16,00,000
		601 to 605	5,000	16,00,000
		606 to 610	5,000	16,00,000
		611 to 615	5,000	16,00,000
		616 to 620	5,000	16,00,000
		621 to 625	5,000	16,00,000
		626 to 630	5,000	16,00,000
		631 to 635	5,000	16,00,000
		636 to 640	5,000	16,00,000
		641 to 645	5,000	16,00,000
		646 to 650	5,000	16,00,000
		651 to 655	5,000	16,00,000
		656 to 660	5,000	16,00,000
		661 to 665	5,000	16,00,000
		666 to 670	5,000	16,00,000
		671 to 675	5,000	16,00,000
		676 to 680	5,000	16,00,000
		681 to 685	5,000	16,00,000
		686 to 690	5,000	16,00,000
		691 to 695	5,000	16,00,000
		696 to 700	5,000	16,00,000
		701 to 705	5,000	16,00,000
		706 to 710	5,000	16,00,000
		711 to 715	5,000	16,00,000
		716 to 720	5,000	16,00,000
		721 to 725	5,000	16,00,000
		726 to 730	5,000	16,00,000
		731 to 735	5,000	16,00,000
		736 to 740	5,000	16,00,000
		741 to 745	5,000	16,00,000
		746 to 750	5,000	16,00,000
		751 to 755	5,000	16,00,000
		756 to 760	5,000	16,00,000
		761 to 765	5,000	16,00,000
		766 to 770	5,000	16,00,000
		771 to 775	5,000	16,00,000
		776 to 780	5,000	16,00,000
		781 to 785	5,000	16,00,000
		786 to 790	5,000	16,00,000
		791 to 795	5,000	16,00,000
		796 to 800	5,000	16,00,000
		801 to 805	5,000	16,00,000
		806 to 810	5,000	16,00,000
		811 to 815	5,000	16,00,000
		816 to 820	5,000	16,00,000
		821 to 825	5,000	16,00,000
		826 to 830	5,000	16,00,000
		831 to 835	5,000	16,00,000
		836 to 840	5,000	16,00,000
		841 to 845	5,000	16,00,000
		846 to 850	5,000	16,00,000
		851 to 855	5,000	16,00,000
		856 to 860	5,000	16,00,000
		861 to 865	5,000	16,00,000
		866 to 870	5,000	16,00,000
		871 to 875	5,000	16,00,000
		876 to 880	5,000	16,00,000
		881 to 885	5,000	16,00,000
		886 to 890	5,000	16,00,000
		891 to 895	5,000	16,00,000
		896 to 900	5,000	16,00,000
		901 to 905	5,000	16,00,000
		906 to 910	5,000	16,00,000
		911 to 915	5,000	16,00,000
		916 to 920	5,000	16,00,000
		921 to 925	5,000	16,00,000
		926 to 930	5,000	16,00,000
		931 to 935	5,000	16,00,000
		936 to 940	5,000	16,00,000
		941 to 945	5,000	16,00,000
		946 to 950	5,000	16,00,000
		951 to 955	5,000	16,00,000
		956 to 960	5,000	16,00,000
		961 to 965	5,000	16,00,000
		966 to 970	5,000	16,00,000
		971 to 975	5,000	16,00,000
		976 to 980	5,000	16,00,000
		981 to 985	5,000	16,00,000
		986 to 990	5,000	16,00,000
		991 to 995	5,000	16,00,000
		996 to 1000	5,000	16,00,000

1	2	3	4	5
By whom issued.	Date of Debenture.	Number of Debenture.	Value of each Debenture.	Amount.
			Rs.	Rs.
Municipality of Rangoon— <i>contd.</i>	July 20, 1887	23 to 22, 52 to 51, 81 to 87, 110 to 116, 139 to 145, 168 to 174, 197 to 203, 226 to 232, 255 to 261, 284 to 290, 313 to 319, 342 to 348, 371 to 377, 400 to 406, 429 to 435, 458 to 464, 487 to 493, 516 to 522, 545 to 551, 574 to 580, 603 to 609, 632 to 638, 661 to 667, 690 to 696, 719 to 725, 748 to 754, 777 to 783, 806 to 812, 835 to 841, 864 to 870, 893 to 899, 922 to 928, 951 to 957, 980 to 986, 1009 to 1015, 1038 to 1044, 1067 to 1073, 1096 to 1102, 1125 to 1131, 1151 to 1160	500	1,10,000
Town Municipality of Ratnagiri.	Jan. 1, 1881	1 to 120	250	30,000
Municipality of Sátara.	Mar. 1, 1881 Feb. 1, 1882 Apr. 1, 1882 Oct. 1, 1883	1 to 200 201 to 395 396 to 400 401 to 600	500	1,00,000 97,500 2,500 1,00,000
Municipality of Simla.	Nov. 10, 1881 Nov. 21, 1884 Dec. 4, 1884 Dec. 15, 1884 Dec. 20, 1884 Jan. 2, 1885 Jan. 17, 1885 Jan. 24, 1885 Jan. 30, 1885 Feb. 17, 1885 Feb. 20, 1885 Mar. 13, 1885	1 to 71 72 to 101 102 to 111 112 to 121 122 to 131 132 to 141 142 to 151 152 to 161 162 to 171 172 to 181 182 to 191 192 to 201 202 to 211 212 to 221 222 to 231 232 to 241 242 to 251 252 to 261 262 to 271 272 to 281 282 to 291 292 to 301 302 to 311 312 to 321 322 to 331 332 to 341 342 to 351 352 to 361 362 to 371 372 to 381 382 to 391 392 to 401 402 to 411 412 to 421 422 to 431 432 to 441 442 to 451 452 to 461 462 to 471 472 to 481 482 to 491 492 to 501 502 to 511 512 to 521 522 to 531 532 to 541 542 to 551 552 to 561 562 to 571 572 to 581 582 to 591 592 to 601 602 to 611 612 to 621 622 to 631 632 to 641 642 to 651 652 to 661 662 to 671 672 to 681 682 to 691 692 to 701 702 to 711 712 to 721 722 to 731 732 to 741 742 to 751 752 to 761 762 to 771 772 to 781 782 to 791 792 to 801 802 to 811 812 to 821 822 to 831 832 to 841 842 to 851 852 to 861 862 to 871 872 to 881 882 to 891 892 to 901 902 to 911 912 to 921 922 to 931 932 to 941 942 to 951 952 to 961 962 to 971 972 to 981 982 to 991 992 to 1001 1002 to 1011 1012 to 1021 1022 to 1031 1032 to 1041 1042 to 1051 1052 to 1061 1062 to 1071 1072 to 1081 1082 to 1091 1092 to 1101 1102 to 1111 1112 to 1121 1122 to 1131 1132 to 1141 1142 to 1151 1152 to 1161 1162 to 1171 1172 to 1181 1182 to 1191 1192 to 1201 1202 to 1211 1212 to 1221 1222 to 1231 1232 to 1241 1242 to 1251 1252 to 1261 1262 to 1271 1272 to 1281 1282 to 1291 1292 to 1301 1302 to 1311 1312 to 1321 1322 to 1331 1332 to 1341 1342 to 1351 1352 to 1361 1362 to 1371 1372 to 1381 1382 to 1391 1392 to 1401 1402 to 1411 1412 to 1421 1422 to 1431 1432 to 1441 1442 to 1451 1452 to 1461 1462 to 1471 1472 to 1481 1482 to 1491 1492 to 1501 1502 to 1511 1512 to 1521 1522 to 1531 1532 to 1541 1542 to 1551 1552 to 1561 1562 to 1571 1572 to 1581 1582 to 1591 1592 to 1601 1602 to 1611 1612 to 1621 1622 to 1631 1632 to 1641 1642 to 1651 1652 to 1661 1662 to 1671 1672 to 1681 1682 to 1691 1692 to 1701 1702 to 1711 1712 to 1721 1722 to 1731 1732 to 1741 1742 to 1751 1752 to 1761 1762 to 1771 1772 to 1781 1782 to 1791 1792 to 1801 1802 to 1811 1812 to 1821 1822 to 1831 1832 to 1841 1842 to 1851 1852 to 1861 1862 to 1871 1872 to 1881 1882 to 1891 1892 to 1901 1902 to 1911 1912 to 1921 1922 to 1931 1932 to 1941 1942 to 1951 1952 to 1961 1962 to 1971 1972 to 1981 1982 to 1991 1992 to 2001 2002 to 2011 2012 to 2021 2022 to 2031 2032 to 2041 2042 to 2051 2052 to 2061 2062 to 2071 2072 to 2081 2082 to 2091 2092 to 2101 2102 to 2111 2112 to 2121 2122 to 2131 2132 to 2141 2142 to 2151 2152 to 2161 2162 to 2171 2172 to 2181 2182 to 2191 2192 to 2201 2202 to 2211 2212 to 2221 2222 to 2231 2232 to 2241 2242 to 2251 2252 to 2261 2262 to 2271 2272 to 2281 2282 to 2291 2292 to 2301 2302 to 2311 2312 to 2321 2322 to 2331 2332 to 2341 2342 to 2351 2352 to 2361 2362 to 2371 2372 to 2381 2382 to 2391 2392 to 2401 2402 to 2411 2412 to 2421 2422 to 2431 2432 to 2441 2442 to 2451 2452 to 2461 2462 to 2471 2472 to 2481 2482 to 2491 2492 to 2501 2502 to 2511 2512 to 2521 2522 to 2531 2532 to 2541 2542 to 2551 2552 to 2561 2562 to 2571 2572 to 2581 2582 to 2591 2592 to 2601 2602 to 2611 2612 to 2621 2622 to 2631 2632 to 2641 2642 to 2651 2652 to 2661 2662 to 2671 2672 to 2681 2682 to 2691 2692 to 2701 2702 to 2711 2712 to 2721 2722 to 2731 2732 to 2741 2742 to 2751 2752 to 2761 2762 to 2771 2772 to 2781 2782 to 2791 2792 to 2801 2802 to 2811 2812 to 2821 2822 to 2831 2832 to 2841 2842 to 2851 2852 to 2861 2862 to 2871 2872 to 2881 2882 to 2891 2892 to 2901 2902 to 2911 2912 to 2921 2922 to 2931 2932 to 2941 2942 to 2951 2952 to 2961 2962 to 2971 2972 to 2981 2982 to 2991 2992 to 3001 3002 to 3011 3012 to 3021 3022 to 3031 3032 to 3041 3042 to 3051 3052 to 3061 3062 to 3071 3072 to 3081 3082 to 3091 3092 to 3101 3102 to 3111 3112 to 3121 3122 to 3131 3132 to 3141 3142 to 3151 3152 to 3161 3162 to 3171 3172 to 3181 3182 to 3191 3192 to 3201 3202 to 3211 3212 to 3221 3222 to 3231 3232 to 3241 3242 to 3251 3252 to 3261 3262 to 3271 3272 to 3281 3282 to 3291 3292 to 3301 3302 to 3311 3312 to 3321 3322 to 3331 3332 to 3341 3342 to 3351 3352 to 3361 3362 to 3371 3372 to 3381 3382 to 3391 3392 to 3401 3402 to 3411 3412 to 3421 3422 to 3431 3432 to 3441 3442 to 3451 3452 to 3461 3462 to 3471 3472 to 3481 3482 to 3491 3492 to 3501 3502 to 3511 3512 to 3521 3522 to 3531 3532 to 3541 3542 to 3551 3552 to 3561 3562 to 3571 3572 to 3581 3582 to 3591 3592 to 3601 3602 to 3611 3612 to 3621 3622 to 3631 3632 to 3641 3642 to 3651 3652 to 3661 3662 to 3671 3672 to 3681 3682 to 3691 3692 to 3701 3702 to 3711 3712 to 3721 3722 to 3731 3732 to 3741 3742 to 3751 3752 to 3761 3762 to 3771 3772 to 3781 3782 to 3791 3792 to 3801 3802 to 3811 3812 to 3821 3822 to 3831 3832 to 3841 3842 to 3851 3852 to 3861 3862 to 3871 3872 to 3881 3882 to 3891 3892 to 3901 3902 to 3911 3912 to 3921 3922 to 3931 3932 to 3941 3942 to 3951 3952 to 3961 3962 to 3971 3972 to 3981 3982 to 3991 3992 to 4001 4002 to 4011 4012 to 4021 4022 to 4031 4032 to 4041 4042 to 4051 4052 to 4061 4062 to 4071 4072 to 4081 4082 to 4091 4092 to 4101 4102 to 4111 4112 to 4121 4122 to 4131 4132 to 4141 4142 to 4151 4152 to 4161 4162 to 4171 4172 to 4181 4182 to 4191 4192 to 4201 4202 to 4211 4212 to 4221 4222 to 4231 4232 to 4241 4242 to 4251 4252 to 4261 4262 to 4271 4272 to 4281 4282 to 4291 4292 to 4301 4302 to 4311 4312 to 4321 4322 to 4331 4332 to 4341 4342 to 4351 4352 to 4361 4362 to 4371 4372 to 4381 4382 to 4391 4392 to 4401 4402 to 4411 4412 to 4421 4422 to 4431 4432 to 4441 4442 to 4451 4452 to 4461 4462 to 4471 4472 to 4481 4482 to 4491 4492 to 4501 4502 to 4511 4512 to 4521 4522 to 4531 4532 to 4541 4542 to 4551 4552 to 4561 4562 to 4571 4572 to 4581 4582 to 4591 4592 to 4601 4602 to 4611 4612 to 4621 4622 to 4631 4632 to 4641 4642 to 4651 4652 to 4661 4662 to 4671 4672 to 4681 4682 to 4691 4692 to 4701 4702 to 4711 4712 to 4721 4722 to 4731 4732 to 4741 4742 to 4751 4752 to 4761 4762 to 4771 4772 to 4781 4782 to 4791 4792 to 4801 4802 to 4811 4812 to 4821 4822 to 4831 4832 to 4841 4842 to 4851 4852 to 4861 4862 to 4871 4872 to 4881 4882 to 4891 4892 to 4901 4902 to 4911 4912 to 4921 4922 to 4931 4932 to 4941 4942 to 4951 4952 to 4961 4962 to 4971 4972 to 4981 4982 to 4991 4992 to 5001 5002 to 5011 5012 to 5021 5022 to 5031 5032 to 5041 5042 to 5051 5052 to 5061 5062 to 5071 5072 to 5081 5082 to 5091 5092 to 5101 5102 to 5111 5112 to 5121 5122 to 5131 5132 to 5141 5142 to 5151 5152 to 5161 5162 to 5171 5172 to 5181 5182 to 5191 5192 to 5201 5202 to 5211 5212 to 5221 5222 to 5231 5232 to 5241 5242 to 5251 5252 to 5261 5262 to 5271 5272 to 5281 5282 to 5291 5292 to 5301 5302 to 5311 5312 to 5321 5322 to 5331 5332 to 5341 5342 to 5351 5352 to 5361 5362 to 5371 5372 to 5381 5382 to 5391 5392 to 5401 5402 to 5411 5412 to 5421 5422 to 5431 5432 to 5441 5442 to 5451 5452 to 5461 5462 to 5471 5472 to 5481 5482 to 5491 5492 to 5501 5502 to 5511 5512 to 5521 5522 to 5531 5532 to 5541 5542 to 5551 5552 to 5561 5562 to 5571 5572 to 5581 5582 to 5591 5592 to 5601 5602 to 5611 5612 to 5621 5622 to 5631 5632 to 5641 5642 to 5651 5652 to 5661 5662 to 5671 5672 to 5681 5682 to 5691 5692 to 5701 5702 to 5711 5712 to 5721 5722 to 5731 5732 to 5741 5742 to 5751 5752 to 5761 5762 to 5771 5772 to 5781 5782 to 5791 5792 to 5801 5802 to 5811 5812 to 5821 5822 to 5831 5832 to 5841 5842 to 5851 5852 to 5861 5862 to 5871 5872 to 5881 5882 to 5891 5892 to 5901 5902 to 5911 5912 to 5921 5922 to 5931 5932 to 5941 5942 to 5951 5952 to 5961 5962 to 5971 5972 to 5981 5982 to 5991 5992 to 6001 6002 to 6011 6012 to 6021 6022 to 6031 6032 to 6041 6042 to 6051 6052 to 6061 6062 to 6071 6072 to 6081 6082 to 6091 6092 to 6101 6102 to 6111 6112 to 6121 6122 to 6131 6132 to 6141 6142 to 6151 6152 to 6161 6162 to 6171 6172 to 6181 6182 to 6191 6192 to 6201 6202 to 6211 6212 to 6221 6222 to 6231 6232 to 6241 6242 to 6251 6252 to 6261 6262 to 6271 6272 to 6281 6282 to 6291 6292 to 6301 6302 to 6311 6312 to 6321 6322 to 6331 6332 to 6341 6342 to 6351 6352 to 6361 6362 to 6371 6372 to 6381 6382 to 6391 6392 to 6401 6402 to 6411 6412 to 6421 6422 to 6431 6432 to 6441 6442 to 6451 6452 to 6461 6462 to 6471 6472 to 6481 6482 to 6491 6492 to 6501 6502 to 6511 6512 to 6521 6522 to 6531 6532 to 6541 6542 to 6551 6552 to 6561 6562 to 6571 6572 to 6581 6582 to 6591 6592 to 6601 6602 to 6611 6612 to 6621 6622 to 6631 6632 to 6641 6642 to 6651 6652 to 6661 6662 to 6671 6672 to 6681 6682 to 6691 6692 to 6701 6702 to 6711 6712 to 6721 6722 to 6731 6732 to 6741 6742 to 6751 6752 to 6761 6762 to 6771 6772 to 6781 6782 to 6791 6792 to 6801 6802 to 6811 6812 to 6821 6822 to 6831 6832 to 6841 6842 to 6851 6852 to 6861 6862 to 6871 6872 to 6881 6882 to 6891 6892 to 6901 6902 to 6911 6912 to 6921 6922 to 6931 6932 to 6941 6942 to 6951 6952 to 6961 6962 to 6971 6972 to 6981 6982 to 6991 6992 to 7001 7002 to 7011 7012 to 7021 7022 to 7031 7032 to 7041 7042 to 7051 7052 to 7061 7062 to 7071 7072 to 7081 7082 to 7091 7092 to 7101 7102 to 7111 7112 to 7121 7122 to 7131 7132 to 7141 7142 to 7151 7152 to 7161 7162 to 7171 7172 to 7181 7182 to 7191 7192 to 7201 7202 to 7211 7212 to 7221 7222 to 7231 7232 to 7241 7242 to 7251 7252 to 7261 7262 to 7271 7272 to 7281 7282 to 7291 7292 to 7301 7302 to 7311 7312 to 7321 7322 to 7331 7332 to 7341 7342 to 7351 7352 to 7361 7362 to 7371 7372 to 7381 7382 to 7391 7392 to 7401 7402 to 7411 7412 to 7421 7422 to 7431 7432 to 7441 7442 to 7451 7452 to 7461 7462 to 7471 7472 to 7481 7482 to 7491 7492 to 7501 7502 to 7511 7512 to 7521 7522 to 7531 7532 to 7541 7542 to 7551 7552 to 7561 7562 to 7571 7572 to 7581 7582 to 7591 7592 to 7601 7602 to 7611 7612 to 7621 7622 to 7631 7632 to 7641 7642 to 7651 7652 to 7661 7662 to 7671 7672 to 7681 7682 to 7691 7692 to 7701 7702 to 7711 7712 to 7721 7722 to 7731 7732 to 7741 7742 to 7751 7752 to 7761 7762 to 7771 7772 to 7781 7782 to 7791 7792 to 7801 7802 to 7811 7812 to 7821 7822 to 7831 7832 to 7841 7842 to 7851 7852 to 7861 7862 to 7871 7872 to 7881 7882 to 7891 7892 to 7901 7902 to 7911 7912 to 7921 7922 to 7931 7932 to 7941 7942 to 7951 7952 to 7961 7962 to 7971 7972 to 7981 7982 to 7991 7992 to 8001 8002 to 8011 8012 to 8021 8022 to 8031 8032 to 8041 8042 to 8051 8052 to 8061 8062 to 8071 8072 to 8081 8082 to 8091 8092 to 8101 8102 to 8111 8112 to 8121 8122 to 8131 8132 to 8141 8142 to 8151 8152 to 8161 8162 to 8171 8172 to 8181 8182 to 8191 8192 to 8201 8202 to 8211 8212 to 8221 8222 to 8231 8232 to 8241 8242 to 8251 8252 to 8261 8262 to 8271 8272 to 8281 8282 to 8291 8292 to 8301 8302 to 8311 8312 to 8321 8322 to 8331 8332 to 8341 8342 to 8351 8352 to 8361 8362 to 8371 8372 to 8381 8382 to 8391 8392 to 8401 8402 to 8411 8412 to 8421 8422 to 8431 8432 to 8441 8442 to 8451 8452 to 8461 8462 to 8471 8472 to 8481 8482 to 8491 8492 to 8501 8502 to 8511 8512 to 8521 8522 to 8531 8532 to 8541 8542 to 8551 8552 to 8561 8562 to 8571 8572 to 8581 8582 to 8591 8592 to 8601 8602 to 8611 8612 to 8621 8622 to 8631 8632 to 8641 8642 to 8651 8652 to 8661 8662 to 8671 8672 to 8681 8682 to 8691 8692 to 8701 8702 to 8711 8712 to 8721 8722 to 8731 8732 to 8741 8742 to 8751 8752 to 8761 8762 to 8771 8772 to 8781 8782 to 8791 8792 to 8801 8802 to 8811 8812 to 8821 8822 to 8831 8832 to 8841 8842 to 8851 8852 to 8861 8862 to 8871 8872 to 8881 8882 to 8891 8892 to 8901 8902 to 8911 8912 to 8921 8922 to 8931 8932 to 8941 8942 to 8951 8952 to 8961 8962 to 8971 8972 to 8981 8982 to 8991 8992 to 9001 9002 to 9011 9012 to 9021 9022 to 9031 9032 to 9041 9042 to 9051 9052 to 9061 9062 to 9071 9072 to 9081 9082 to 9091 9092 to 9101 9102 to 9111 9112 to 9121 9122 to 9131 9132 to 9141 9142 to 9151 9152 to 9161 9162 to 9171 9172 to 9181 9182 to 9191 9192 to 9201 9202 to 9211 9212 to 9221 9222 to 9231 9232 to 9241 9242 to 9251 9252 to 9261 9262 to 9271 9272 to 9281 9282 to 9291 9292 to 9301 9302 to 9311 9312 to 9321 9322 to 9331 9332 to 9341 9342 to 9351 9352 to 9361 9362 to 9371 9372 to 9381 9382 to 9391 9392 to 9401 9402 to 9411 9412 to 9421 9422 to 9431 9432 to 9441 9442 to 9451 9452 to 9461 9462 to 9471 9472 to 9481 9482 to 9491 9492 to 9501 9502 to 9511 9512 to 9521 9522 to 9531 9532 to 9541 9542 to 9551 9552 to 9561 9562 to 9571 9572 to 9581 9582 to 9591 9592 to 9601 9602 to 9611 9612 to 9621 9622 to		

APPENDIX II.

TABLE showing the Stamp-duty chargeable under Schedule I, Article II, on any Bill of Exchange or Promissory Note, the amount of which does not exceed Rs. 2,00,000.

On Promissory Note, the amount of which does not exceed Rs. 2,00,000.																				
When the amount exceeds		But does not exceed		PROPER STAMP-DUTY.					When the amount exceeds		But does not exceed		PROPER STAMP-DUTY.							
				If drawn singly.		If drawn in sets of two, or three, singly, for each part of the set.		If drawn in sets of three, for each part of the set.						If drawn singly.		If drawn in sets of two, or three, singly, for each part of the set.		If drawn in sets of three, for each part of the set.		
Rs.	P.	Rs.	P.	R.	s.	d.	R.	s.	d.	R.	s.	d.	Rs.	P.	Rs.	s.	d.	R.	s.	d.
200		200		0	2	0	1	0	1	0	1	0	1	50000		60000	36	0	18	0
400		400		0	4	0	2	0	2	0	2	0	2	60000		70000	40	0	21	0
600		600		0	6	0	3	0	3	0	3	0	3	70000		80000	42	0	22	0
1000		1000		0	10	0	5	0	5	0	5	0	5	80000		90000	44	0	23	0
1200		1200		0	12	0	6	0	6	0	6	0	6	90000		100000	46	0	24	0
1600		1600		1	0	0	8	0	8	0	8	0	8	100000		110000	48	0	25	0
2000		2000		1	2	0	10	0	10	0	10	0	10	110000		120000	50	0	26	0
2500		2500		1	5	1	1	1	1	1	1	1	1	120000		130000	52	0	27	0
3000		3000		1	8	1	4	1	4	1	4	1	4	130000		140000	54	0	28	0
3500		3500		2	0	2	1	2	1	2	1	2	1	140000		150000	56	0	29	0
4000		4000		2	2	2	4	2	4	2	4	2	4	150000		160000	58	0	30	0
4500		4500		2	5	2	6	2	6	2	6	2	6	160000		170000	60	0	31	0
5000		5000		2	8	2	8	2	8	2	8	2	8	170000		180000	62	0	32	0
5500		5500		3	0	3	0	3	0	3	0	3	0	180000		190000	64	0	33	0
6000		6000		3	2	3	2	3	2	3	2	3	2	190000		200000	66	0	34	0
6500		6500		3	5	3	5	3	5	3	5	3	5							
7000		7000		3	8	3	8	3	8	3	8	3	8							
7500		7500		4	0	4	0	4	0	4	0	4	0							
8000		8000		4	2	4	2	4	2	4	2	4	2							
8500		8500		4	5	4	5	4	5	4	5	4	5							
9000		9000		4	8	4	8	4	8	4	8	4	8							
9500		9500		5	0	5	0	5	0	5	0	5	0							
10000		10000		5	2	5	2	5	2	5	2	5	2							
10500		10500		5	5	5	5	5	5	5	5	5	5							
11000		11000		5	8	5	8	5	8	5	8	5	8							
11500		11500		6	0	6	0	6	0	6	0	6	0							
12000		12000		6	2	6	2	6	2	6	2	6	2							
12500		12500		6	5	6	5	6	5	6	5	6	5							
13000		13000		6	8	6	8	6	8	6	8	6	8							
13500		13500		7	0	7	0	7	0	7	0	7	0							
14000		14000		7	2	7	2	7	2	7	2	7	2							
14500		14500		7	5	7	5	7	5	7	5	7	5							
15000		15000		7	8	7	8	7	8	7	8	7	8							
15500		15500		8	0	8	0	8	0	8	0	8	0							
16000		16000		8	2	8	2	8	2	8	2	8	2							
16500		16500		8	5	8	5	8	5	8	5	8	5							
17000		17000		8	8	8	8	8	8	8	8	8	8							
17500		17500		9	0	9	0	9	0	9	0	9	0							
18000		18000		9	2	9	2	9	2	9	2	9	2							
18500		18500		9	5	9	5	9	5	9	5	9	5							
19000		19000		9	8	9	8	9	8	9	8	9	8							
19500		19500		10	0	10	0	10	0	10	0	10	0							
20000		20000		10	2	10	2	10	2	10	2	10	2							

APPENDIX III.

TABLE showing the Stamp-duty chargeable under Schedule I, Article I, on Bonds.

When such sum exceeds	But does not exceed	Stamp-duty.			When such sum exceeds	But does not exceed	Stamp-duty.			When such sum exceeds	But does not exceed	Stamp-duty.		
		Rs.	R. s. d.	R. s. d.			Rs.	R. s. d.	R. s. d.			Rs.	R. s. d.	R. s. d.
10	10	0 2	11500	12000	60 0	28000	28500	112 8	11500	15000	225 0	0	0	0
50	50	0 1	12000	12500	62 8	28500	29000	115 0	12000	15500	227 8	0	0	0
100	100	0 8	12500	13000	65 0	29000	29500	117 8	12500	16000	230 0	0	0	0
200	200	1 0	13000	13500	67 8	29500	30000	120 0	13000	16500	232 8	0	0	0
300	300	1 8	13500	14000	70 0	30000	30500	122 8	13500	17000	235 0	0	0	0
400	400	2 0	14000	14500	72 8	30500	31000	125 0	14000	17500	237 8	0	0	0
500	500	2 8	14500	15000	75 0	31000	31500	127 8	14500	18000	240 0	0	0	0
600	600	3 0	15000	15500	77 8	31500	32000	130 0	15000	18500	242 8	0	0	0
700	700	3 8	15500	16000	80 0	32000	32500	132 8	15500	19000	245 0	0	0	0
800	800	4 0	16000	16500	82 8	32500	33000	135 0	16000	19500	247 8	0	0	0
900	900	4 8	16500	17000	85 0	33000	33500	137 8	16500	20000	250 0	0	0	0
1000	1000	5 0	17000	17500	87 8	33500	34000	140 0	17000	20500	252 8	0	0	0
1500	1500	7 8	17500	18000	90 0	34000	34500	142 8	17500	21000	255 0	0	0	0
2000	2000	10 0	18000	18500	92 8	34500	35000	145 0	18000	21500	257 8	0	0	0
2500	2500	12 8	18500	19000	95 0	35000	35500	147 8	18500	22000	260 0	0	0	0
3000	3000	15 0	19000	19500	97 8	35500	36000	150 0	19000	22500	262 8	0	0	0
3500	3500	17 8	19500	20000	100 0	36000	36500	152 8	19500	23000	265 0	0	0	0
4000	4000	20 0	20000	20500	102 8	36500	37000	155 0	20000	23500	267 8	0	0	0
4500	4500	22 8	20500	21000	105 0	37000	37500	157 8	20500	24000	270 0	0	0	0
5000	5000	25 0	21000	21500	107 8	37500	38000	160 0	21000	24500	272 8	0	0	0
5500	5500	27 8	21500	22000	110 0	38000	38500	162 8	21500	25000	275 0	0	0	0
6000	6000	30 0	22000	22500	112 8	38500	39000	165 0	22000	25500	277 8	0	0	0
6500	6500	32 8	22500	23000	115 0	39000	39500	167 8	22500	26000	280 0	0	0	0
7000	7000	35 0	23000	23500	117 8	39500	40000	170 0	23000	26500	282 8	0	0	0
7500	7500	37 8	23500	24000	120 0	40000	40500	172 8	23500	27000	285 0	0	0	0
8000	8000	40 0	24000	24500	122 8	40500	41000	175 0	24000	27500	287 8	0	0	0
8500	8500	42 8	24500	25000	125 0	41000	41500	177 8	24500	28000	290 0	0	0	0
9000	9000	45 0	25000	25500	127 8	41500	42000	180 0	25000	28500	292 8	0	0	0
9500	9500	47 8	25500	26000	130 0	42000	42500	182 8	25500	29000	295 0	0	0	0
10000	10000	50 0	26000	26500	132 8	42500	43000	185 0	26000	29500	297 8	0	0	0
10500	10500	52 8	26500	27000	135 0	43000	43500	187 8	26500	30000	300 0	0	0	0
11000	11000	55 0	27000	27500	137 8	43500	44000	190 0	27000	30500	302 8	0	0	0
11500	11500	57 8	27500	28000	140 0	44000	44500	192 8	27500	31000	305 0	0	0	0

And Rs. 2-8 is recovery additional R. 100

APPENDIX IV.

A convenient rule for calculating the Stamp-duty chargeable on a conveyance under Schedule I, Article 21, is as follows:—

	Proper Stamp-duty
	R. a. s.
When the amount of the consideration does not exceed Rs. 50.....	0 0 8
When such amount exceeds Rs. 50.....	{ Double the amount of the Bond-duty.

APPENDIX V.

TABLE showing the Stamp-duty chargeable under Schedule I, Article 19, on any Policy of Insurance, the amount of which does not exceed Rs. 2,00,000.

When the amount insured does not exceed	PROPER STAMP-DUTY.				When the amount insured does not exceed	PROPER STAMP-DUTY.			
	In the case of sea-insurance.		In any other case.			In the case of sea-insurance.		In any other case.	
	If drawn singly.	If drawn in duplicate, for each part.	If drawn singly.	If drawn in duplicate, for each part.		If drawn singly.	If drawn in duplicate, for each part.	If drawn singly.	If drawn in duplicate, for each part.
Rs.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
1000	0 4	0 2	0 6	0 3	51000	12 12	6 6	19 2	9 9
2000	0 8	0 4	0 12	0 6	52000	13 0	6 8	19 8	9 12
3000	0 12	0 6	1 2	0 9	53000	13 4	6 10	19 14	9 15
4000	1 0	0 8	1 8	0 12	54000	13 8	6 12	20 4	10 2
5000	1 4	0 10	1 14	0 15	55000	13 12	6 14	20 10	10 5
6000	1 8	0 12	2 2	1 2	56000	14 0	7 0	21 0	10 8
7000	1 12	0 14	2 10	1 5	57000	14 4	7 2	21 6	10 11
8000	2 0	1 0	3 0	1 8	58000	14 8	7 4	21 12	10 14
9000	2 4	1 2	3 6	1 11	59000	14 12	7 6	22 2	11 1
10000	2 8	1 4	3 12	1 14	60000	15 0	7 8	22 8	11 4
11000	2 12	1 6	4 2	2 1	61000	15 4	7 10	22 14	11 7
12000	3 0	1 8	4 8	2 4	62000	15 8	7 12	23 4	11 10
13000	3 4	1 10	4 14	2 7	63000	15 12	7 14	23 10	11 13
14000	3 8	1 12	5 0	2 10	64000	16 0	8 0	24 0	12 0
15000	3 12	1 14	5 6	2 13	65000	16 4	8 2	24 6	12 3
16000	4 0	2 0	6 0	3 0	66000	16 8	8 4	24 12	12 6
17000	4 4	2 2	6 6	3 3	67000	16 12	8 6	25 2	12 9
18000	4 8	2 4	7 2	3 6	68000	17 0	8 8	25 8	12 12
19000	4 12	2 6	7 8	3 9	69000	17 4	8 10	25 14	12 15
20000	5 0	2 8	8 0	4 0	70000	17 8	8 12	26 4	13 2
21000	5 4	2 10	8 6	4 3	71000	17 12	8 14	26 10	13 5
22000	5 8	2 12	9 0	4 6	72000	18 0	9 0	27 0	13 8
23000	5 12	2 14	9 6	4 9	73000	18 4	9 2	27 6	13 11
24000	6 0	3 0	10 0	5 0	74000	18 8	9 4	27 12	13 14
25000	6 4	3 2	10 6	5 3	75000	18 12	9 6	28 2	14 1
26000	6 8	3 4	11 2	5 6	76000	19 0	9 8	28 8	14 4
27000	6 12	3 6	11 8	5 9	77000	19 4	9 10	28 14	14 7
28000	7 0	3 8	12 0	6 0	78000	19 8	9 12	29 4	14 10
29000	7 4	3 10	12 6	6 3	79000	19 12	9 14	29 10	14 13
30000	7 8	3 12	13 2	6 6	80000	20 0	10 0	30 0	15 0
31000	7 12	3 14	13 8	6 9	81000	20 4	10 2	30 6	15 3
32000	8 0	4 0	14 0	7 0	82000	20 8	10 4	30 12	15 6
33000	8 4	4 2	14 6	7 3	83000	20 12	10 6	31 2	15 9
34000	8 8	4 4	15 2	7 6	84000	21 0	10 8	31 8	15 12
35000	9 0	4 6	15 8	7 9	85000	21 4	10 10	31 14	15 15
36000	9 4	4 8	16 4	8 2	86000	21 8	10 12	32 4	16 2
37000	9 8	4 10	17 0	8 5	87000	21 12	10 14	32 10	16 5
38000	10 0	4 12	17 6	8 8	88000	22 0	11 0	33 0	16 8
39000	10 4	4 14	18 2	9 1	89000	22 4	11 2	33 6	16 11
40000	10 8	4 16	18 8	9 4	90000	22 8	11 4	34 2	16 14
41000	11 0	4 18	19 4	9 7	91000	22 12	11 6	34 8	17 1
42000	11 4	5 0	20 0	10 0	92000	23 0	11 8	35 4	17 4
43000	11 8	5 2	20 6	10 3	93000	23 4	11 10	35 10	17 7
44000	12 0	5 4	21 2	10 6	94000	23 8	11 12	36 0	17 10
45000	12 4	5 6	21 8	10 9	95000	24 0	12 0	36 6	17 13
46000	12 8	5 8	22 4	11 2	96000	24 4	12 2	37 2	18 0
47000	13 0	5 10	23 0	11 5	97000	24 8	12 4	37 8	18 3
48000	13 4	5 12	23 6	11 8	98000	25 0	12 6	38 4	18 6
49000	13 8	5 14	24 2	12 1	99000	25 4	12 8	39 0	18 9
50000	14 0	5 16	24 8	12 4	100000	25 8	12 10	39 6	19 2

And proportionately for every additional Rs. 1,000.

* The rate given under this heading is applicable in the case of Fire Insurance when the Policy is for a longer term than six months.

REMARKABLE EVENTS.

REGISTER OF REMARKABLE EVENTS DURING 1896.

JANUARY.

- 1—The Gilgit Durbar came off with great *clat*. Before the Khillats were distributed, Sir George Robertson made an impressive speech to the assembled Chiefs and headmen, reviewing the course of recent events in Chitral, and in other respects interpreting to them the policy of the Government of India.
- 2—The Kotri-Rohri Railway construction, now considerably advanced, inspected by Mr. J. R. Bell, Consulting Engineer to the Government of India, who was accompanied by Mr. W. K. Street, Engineer-in-Chief of the line.—Prince Henri of Orleans and his party, in the course of their recent explorations, crossed a very range separating, first, the Mekong from the Salween, and, secondly, those separating each tributary of the Irrawaddy's eastern and western branches. They passed through a few villages never visited by whites and came to Assam from Khamti by a new route north of Gnyes. They were very lucky in striking Khamti. Had they gone further north they would have come on the Tibetans and further south the Singphos, either of whom might have made it awkward for them.—Miss Mabel Davidson, a young school-mistress in the Pyecula Girls' School, committed suicide at Igatpuri by jumping into a well.
- 3—Rilalkhan, a Pathan, it is alleged, stabbed his wife Nasiban, a Zoolai woman, with a sheath-knife, who is lying in a critical condition in the hospital at present, and afterwards murdered his mother-in-law, named Jooman.—A serious railway collision, attended with injury to some of the passengers, occurred to a Bombay express at Phillour.—Her Excellency Lady Sandhurst held her second reception at Government House, Parel.
- 4—The annual camp of exercise of the G. I. P. Railway Volunteer Corps held at Igatpuri and passed off most successfully. The annual inspection took place and Mrs. Trevelthick distributed the prizes won at the regimental rifle meeting during the months of October and November.
- 5—Mr. S. Tomlinson, Water Works Engineer to the Bombay Municipality, appointed Municipal Engineer to the Municipality of Singapore. Mr. Tomlinson was chosen out of fifty candidates.—Miss Lester, of the Nursing Service, and Colonel Barker, Commanding the Royal Irish Fusiliers, died at Allahabad from typhoid fever.—Affairs in the Swat Valley continue to wear such a peaceful aspect that the withdrawal of the Madras Sappers and 34th Pioneers, when they have completed the defensive works on which they are engaged, seems to be assured. Brigadier-General Waterfield's Brigade will then be reduced to its normal strength of a Squadron of Cavalry, a Mountain Battery, and three Regiments of Native Infantry.
- 6—His Excellency the Viceroy, who has been unwell, continues to make satisfactory progress.
- 7—Their Excellencies Lord and Lady Sandhurst gave a Ball at Government House, Bombay, which was very largely attended.—Mr. Randle Norton filed a suit for defamation at Hyderabad against Mr. J. D. B. Gribble, a retired Madras Civilian, now practising as a pleader, for having written, it is alleged, a letter to the Grand Secretary of All Scottish Freemasonry in India, in which Mr. Gribble alleges certain gross libels perpetrated by Mr. Norton in open Lodge, but which Mr. Norton refutes.
- 8—A grain-godown at Musjid Bunder facing the Prince's Dock collapsed, resulting in the death of one man and injuring five women.—At a meeting of the Viceroyal Council the Bill to amend the Indian Emigration Act, 1883, was taken into consideration and passed. The Hon. Babu Mohiny Mohan Roy introduced the Bill to amend the Code of Civil Procedure, and also a Bill to amend the Indian Registration Act, 1877, and the Indian Evidence Act, 1872. The Select Committee on the Merchant Shipping Bill continues to sit three or four times a week. It is hoped that the Bill will be prepared and passed this Session.
- 10—Formal sanction of the Secretary of State to the expenditure required for doubling certain sections of the Eastern Bengal Railway has been received. The amount is upwards of thirty lakhs, and will be provided for in next year's budget, a few lakhs being found meanwhile to enable the work to be pushed on. The double line should be open by August 15th, when the jute traffic begins.—A private letter received in Calcutta from Mr. R. A. Way, Engineer-in-Chief, Hukong Valley Survey, dated Patku, the 31st ultimo. The party was then unmolested.—The Rajah of Sonth, Shri Pratapsingh, died at Godhra.
- 11—Florence, Maharani of Patiala, died from fever.
- 12—The Bengal Chamber of Commerce replied to the request of the Government of Bengal to furnish their opinion on the subject of the cotton duties. They quote figures with a view to showing that the cotton duties have not proved detrimental to the Lancashire trade. These prove that the total imports in 1895 were thirty-eight and three-quarter million sterling, showing a falling off of only £139,000.—The Chamber draws attention to the fact that the use of old machinery in Lancashire and the fluctuations in exchange are factors which have not received proper consideration in accounting for a decline of the Lancashire trade. In conclusion they recommend that cotton goods manufactured from twenties yarns and under should be exempted from import duty, and that at the same time an excise should be placed upon Indian-made cloth or yarn over twenties and bundled yarn over twenties.
- 14—Lord Sandhurst attended the meeting of the Municipal Corporation and sat out the proceedings, His Excellency having an excellent opportunity of hearing almost all the members who generally take part in the debates.

Jan. 15.—At the conclusion of his report on Telegraph operations in Cashmere, Mr. Olphert says: "Our first working year on the Srinagar-Gilgit line has now terminated, and I think we may look back on it with satisfaction as far as the question of maintaining communication with Gilgit is concerned. During the Chitral Expedition and the events which led up to it, this line must have rendered good service to the Government of India, and during the winter months both for official and private correspondence it was much used, as the Postal service could not be depended on." His Excellency the Viceroy has expressed his high approval of the manner in which the construction and maintenance of the telegraph line from Srinagar to Gilgit has been carried out.—A rather severe earthquake shock felt at Simla, Srinagar, and Lahore.—At a meeting of the Bombay Legislative Council, held at the Secretariat, Bombay, a Bill to amend the Kurrachee Port Trust Act, 1884, was introduced by the Hon. Mr. Nugent, and having been read a first time was referred to a Select Committee for report.

10.—At a meeting of the Viceregal Legislative Council Sir James Westland introduced a Bill to amend the Excise Act, 1881.

11.—Mark Twain, the world-famed humourist, arrived in Bombay.—Captain MacMahon left Calcutta for Chaman to continue the demarcation to the Persian Frontier from Chwazha, where the delimitation was brought to a close last summer.—General Sanford met with a rather serious accident while inspecting the Borki Garrison. The horse having shied at the flags, slipped and fell on the ground, rolling over his rider. The General has been in great pain, but he is progressing favourably.

21.—Her Excellency Lady Sandhurst and a party started on a trip to Elephanta in a torpedo boat, but when nearing the Middle ground the engines became disabled, and the party had to be transferred to a Government launch and conveyed back to shore.—Sir Charles Fritchard, Public Works Member of Council, tendered his resignation on the ground of failing health. He has been in far from strong health for some time past, and his medical advisers have strongly urged him to leave India before the commencement of the warm weather.—A third Company of the Baluch Battalion from Hyderabad (Sind) and a Squadron of the 6th Bombay Cavalry from Jacobabad have been sent to operate against the dacoits at Mukhdand. Great anxiety is felt at the scarcity of the rainfall in Sind.

21.—The Government of India have under consideration Bills to recast the cotton duties. The import and excise duties on yarns are to be abandoned, and the duties, excise and import, are to be henceforth limited to cloths, without exemption of any qualities, the duty being reduced from five per cent. to three and a half.—Mr. H. A. Acworth, C.S., C.I.E., Municipal Commissioner of Bombay, sent in his papers, intimating his intention to retire from the Service at the expiry of his furlough at the end of March.

22.—His Excellency the Viceroy left Calcutta for a trip in the Bay in the "Warren Hastings" in order to try and shake off the intermittent fever from which he is suffering. His Excellency is accompanied by Lady Elgin, Brigade-Surgeon-Lieutenant-Colonel Franklin, and an Aide-de-Camp. His Excellency will be absent from Calcutta for about a week as at present arranged.

23.—A serious accident occurred at the Bombay Government Dockyard, Fort, resulting in the collapse of some sixty feet of the breakwater, and causing damage to the extent of Rs. 50,000.—The Baluch Afghan Boundary Commission assembled in Quetta and proceeded at once to Ghwazha to meet the Afghan Commissioners.—It is understood that the Select Committee of the Legislative Council, in reporting upon the Kurrachee Port Trust Bill, have objected to the entire disfranchisement of the Kurrachee Municipality proposed in the Bill, and that they recommend that the Municipality shall henceforth nominate one member of the Port Trust, instead of two, as at present.

24.—The Hon. Mr. P. M. Mchta has resigned his seat on the Viceroy's Legislative Council owing to ill-health.

25.—General Booth delivered an address at Poona explaining his Peasant Settlement Scheme and the Agricultural Banks he proposes to found.—The annual camp of exercise of the B. B. & C. I. Railway Volunteers brought to a close at Ahmedabad. It was the largest and most successful the regiment has ever held.

28.—H. E. the Governor presided at the distribution of prizes to the pupils of the Bombay Scottish Education Society's High Schools, and presented the prizes to the successful students.—An influential and representative public meeting of the citizens of Bombay, convened by the Sheriff, held at the Novelty Theatre to protest against the proposal of the Government of India to re-arrange the cotton duties. The following resolution was carried with acclamation: That this meeting protest against the proposal to re-arrange the cotton duties in such manner that the poorer classes hitherto exempt will have to pay $3\frac{1}{2}$ per cent. duty on the coarse cloth manufactured in India, which form their wearing apparel, while the rich who use the finer goods manufactured in Lancashire are relieved by a reduction of $1\frac{1}{2}$ per cent. of the duty hitherto paid by them without hardship or complaint. That this meeting further protest against the wholly groundless assumption that the finances of India are in a condition to admit of the remission of half a crore of rupees—one-third of the amount of the cotton duties—in presence of the notorious fact that the Famine Insurance Fund is suspended, necessary public works are stopped throughout the Empire, while every Provincial Government in India is embarrassed, and the administration impaired by the necessity of meeting the ever-recurring demands of the Government of India.

- Jan. 20—His Highness Maharajah Takhtsingji of Bhownugger died at Bhownugger from failure of the heart's action after an attack of fever. The Maharajah was greatly beloved by his subjects, and his death has caused wide-spread sorrow and regret throughout the State.—The Select Committee on the Cotton Duties Bill met at Calcutta for the first time and heard the arguments of the Bombay deputation.—Sir James declared that the principle of the Bill to levy taxation on all imported goods alike, irrespective of quality or counts of yarn, was not open to discussion. Meanwhile, a strong telegram from the Chamber of Commerce of Upper India, supporting the views of the Bombay millowners, and protests from the Mills in Cawnpore, have been received by the Government of India. The Calcutta Trades Association also intend to memorialise the Government on the subject of the cotton duties.
- 31—Surgeon-Major-General Turnbull retires from the appointment of Surgeon-General Bombay, in March, and will be succeeded by Surgeon-Colonel Henry Cook, R.M.O., Nagpore District.

FEBRUARY.

- Feb. 1—The Rev. S. Morley, Senior Chaplain, Madras, for seventeen years Domestic Chaplain to the Bishop of Madras, nominated for the Tinnevely Bishopric in place of Archdeacon Elwes, who recently withdrew his acceptance of the appointment.—There has been some petty fighting in Jhondol between rival local factions, in which certain of the Khan of Dir's followers seem to have taken part. The Khan was ordered by Major Denne to summon his men back across the Panjkora, which was promptly done. Fighting eventually ceased without anyone being much the worse.
- 2—A meeting of the Mahomedans of Bombay held to pass a resolution of condolence expressing their sense of profound sorrow caused to her Majesty the Queen Empress by the sad and untimely death of her son-in-law, Prince Henry of Battenberg.—At a public meeting of the Barar Sarvajauk Sabha a resolution was passed to boycott imported cloth and to wear only Indian manufactured cloth.—His Excellency the Viceroy arrived at Calcutta in the "Warren Hastings" and is now free from fever. His Excellency presided at the Legislative Council the following day.
- 3—The Viceregal Legislative Council sat from eleven till past three o'clock, discussing the Cotton Duties Bill, and it was passed without a division. His Excellency the Viceroy presided. The Hon. Mr. Playfair, the Hon. Rao Sahib Bulwantrao, the Hon. Sir Griffith Evans, the Hon. Messrs. Ananda Charlu and Mohney Mohun Roy, and the Hon. Sir Alexander Mackenzie, all spoke against the Bill. The arguments used were much the same as have already been urged in various memorials. Sir Griffith Evans laid special stress on the fact that the Bill could not be final. Some sacrifice might have been made if the measure had been final, but there had not been time to consider the papers sent home, and as soon as Lancashire understood that hand-loom were protected, there would be fresh agitation. He also doubted if forty lakhs revenue could be spared. Sir Alexander Mackenzie objected strongly to the protection given to hand-loom when the principle to which the Government had pledged itself was to avoid all protection.—Sir James Westland replied at great length. He denied that the poor had been taxed and the rich let off, and held that nearly all classes used both fine and coarse cloths. Hand-loom weaving was a retail business, and all the effects of taxation were wiped out before they reached that level. His Excellency the Viceroy in conclusion said that the interests of the Government of India and her Majesty's Government in this matter were one. The cotton duties were introduced last year on the special condition that they should not be protective, but it was now found that the Act was not adequate. It was impossible to say whether the present Bill would be final, but the Government had honestly done their best. No protection—not even five per cent.—would affect hand-loom.—His Excellency Lord Sandhurst opened the Agricultural House and Cattle Show at Chinchli.
- 6—At a meeting of the Viceregal Council the Hon. Mr. Woodburn said that enquiries having been instituted referring to the suicide of the late Raja of Patna, it was found that the Raja shot his wife dead and then shot himself while insane, the cause being the refusal of the Rani to give her husband Rs. 20,000 from her private purse for a visit to England.—Section 3 of the Madras Electric Tramways opened for traffic. The cars are said to be well patronised.—At a meeting of the subscribers to the Lord Reay Memorial Fund in Bombay it was decided that the whole of the available balance of Rs. 11,827 be made over to the nurses of the Sir J. J. group of hospitals, the fund to be kept intact as an endowment, the interest only being used in meeting the expenses.
- 7—Mark Twain arrived in Calcutta and gave his first public lecture.
- 10—His Highness Bhowasingji Takhtsingji was installed with due ceremony by Colonel Hancock Political Agent, on the Bhownugger *naht*. Rejoicings were not permitted by His Highness under the circumstances and the Durbar returned to mourning for the late Maharajah, the same to continue for three months. The sad intelligence which reached Colonel Hancock soon after the function was over of the death of his son at Poona added much to the gloom which pervades Bhownugger at this time.
- 11—The great Military Tournament at Calcutta, which has proved such a splendid success, was brought to a close. The receipts amount to over Rs. 58,000, so that, after paying all expenses, there will be a substantial sum to divide amongst the troops who have taken part.
- 12—The trial of the four Hindoos, charged with a series of offences relating to the disappearance of Colonel Fumfrev's pay bill, concluded at the Bombay Criminal Sessions. Three were sentenced to three years' hard labour each, the fourth accused

- being found not guilty was discharged.—A public meeting of the friends and admirers and the subjects of his Highness the late Maharajah of Bhownagur held in Bombay for the purpose of giving expression to the deep sorrow felt at the death of Sir Takhatasingee, the late Maharajah of Bhownagur.
- Feb. 13—The Government of India has directed that Umra Khan be courteously treated during his passage through India *en route* to Mecca. The arrival of Umra Khan at New Chaman was somewhat unexpected, though it was known that he had reached Kandahar from Cabul. He arrived in Bombay by the B. I. S. N. Company's steamer "Simla."—At the Viceregal Legislative Council the reports of the Select Committees on the Merchant Shipping and the Port Bills were presented, and the Volunteers and the Jury Bills were referred to Select Committees. Bills of a purely technical and general nature to amend the Railway Act, and Presidency Small Cause Courts' Act, were introduced, and the Hon'ble Mr. Ananda Charlu's name was added to the Select Committee on the Penal Code Amendment Bill.
- 14—The well-known pony, Mulberry, the winner of the Civil Service Cup at Lucknow, and of nearly every event for which he has been entered, sold at Meerut for Rs. 30,000 to Captain Firman. This is believed to be the largest price ever paid for a pony in India.
- 15—His Excellency the Governor of Bombay turned the first sod of the Ahmedabad-Prantje Railway at Ahmedabad, the ceremony being witnessed by a large party of ladies and gentlemen who had been specially invited from Bombay and other parts of the Presidency by Messrs. Killick, Nixon & Co., the Agents of the new line. Mr. L. R. W. Forrest, Chairman of the Ahmedabad-Prantje Railway Company, gave a short history of the project, explaining that it was only fifteen months ago that Lord Harris, speaking in that city, had expressed his surprise that private enterprise had not offered to make that line. Since then a concession had been obtained and a Company had been successfully floated. The Governor said that he looked upon that as a historic occasion, as it was the first opportunity which had been given to local capital in the Presidency to engage in local railway enterprise. Speaking at the luncheon afterwards, Lord Sandhurst drew especial attention to the fact that the railway was to be built out of rupee capital. He remarked that he would like to see a greater development in the employment of that class of capital. He did not think too much stress could be laid on the beneficial effect of keeping the wealth of India in the country if they could and of disseminating it among the people. His Excellency also received addresses from the Municipalities of Mehmabad and Ahmedabad; paid a visit to the Female Training College at Ahmedabad; opened the Bholanath Sarabhai Literary Institute, for Women; and dined with Mr. Reid, Commissioner of the Northern Division returning to Bombay the same night.—Captain Hext, R.N., Director of the Royal Indian Marine, left for England to give evidence before the Royal Commission on Indian Finance. Captain Hext's evidence will relate mainly to the cost of the transport service.—A resolution on the Dholia Riots published by the Bombay Government, stating that the Mahomedans of the place, so far as overt action is concerned, were entirely to blame.
- 17—At the Criminal Sessions two Hindoos, charged with having murdered a girl, were re-tried and found guilty, the first being sentenced to death, and the second to two years' hard labour.
- 18—Lord and Lady Sandhurst entertained for the first time in Bombay the European members of the Bombay City Police and their families.—A Convocation of the University of Bombay was held, the Hon. Mr. Justice Jardine, the Vice-Chancellor, presiding. In the course of his speech he said that the stream of private liberality had kept on the flowing in the direction of endowments for scholarships, and it was a pleasant circumstance to notice that in that way the name of their Chancellor, Lord Sandhurst, had already been commemorated by a Mahomedan donor.
- 19—Lord Sandhurst present at the annual meeting of the Bombay Chamber of Commerce. The Chairman, the Hon. Mr. Macdonell, in moving the adoption of the report complained of the serious protection given to the hand-loom weavers by the recent Cotton Duties Legislation. This would so affect the weaving mills that the Chamber would watch the course of events in regard to them with anxiety. The Chairman contended that, if the process of substitution, as contemplated by Manchester, is possible, the natural advantages of the Indian mills in spinning coarse yarns are so great that it is not likely to be checked by a 3½ per cent. excise. Mr. Beaufort urged that the re-adjustment the Chamber suggested (that of making 20s. the limit of exemption all round) would have interfered in the remotest degree with Lancashire's trade with India. He said this as an importer who had not the slightest interest, direct or indirect, in any of the Indian mills. Mr. L. R. W. Forrest remarked that they sympathised with, and could understand in some measure the position of the Government of India, but they need not be afraid to express their opinion that a little more backbone and a little righteous stiff-neckedness would have prevented the anachronism of an excise duty on the most important industry, except agriculture, in the country. They as practical men and most of them engaged in the piece-goods trade, knew that Indian clothes did not enter into direct competition with English ones, nor even indirect competition, with the exception, perhaps, of an infinitesimally small portion, and they asserted that there was no justification for the impost of an excise which, in times of bad trade, acts as an oppressive tax, and which would not be tolerated in England for a single day in the present condition of Parliamentary representation.
- 20—The railway programme in Burma for the ensuing season, besides the Mandalay-Kunlon line and Myittha extension, includes the construction of a Branch of the Mu Valley Railway to the Chindwin river and another branch to the Kabwet Coal Mines.

- Feb. 21—The Madras Government agreed to the establishment of a special training school for Pariah teachers for employment in the schools lately started for low-castes in the Madras Presidency.
- 22—The final tie of the Army Football Tournament at Umballa resulted in a win for the Gordon Highlanders, who defeated the Somersetshire Light Infantry by one goal to nothing.
- 23—Sir Donald Stewart has had a long sharp attack of pneumonia, the fruit of exposing himself to night air in an open carriage.
- 24—A Notification published by the Government of Burma recording the services of Major Atkinson. The order concludes that Major Atkinson was an officer of brilliant courage and exceptional ability. His premature death is deplored by the Chief Commissioner as a serious loss to the Administration.—A serious accident occurred at a hotel in Madras, resulting in the death of Mr. Schneider, Assistant to Messrs. Spencer and Company. The roofing of the building collapsed, and falling through the floor of the upper room crashed into the lower room, where Mr. Schneider was sleeping, wrecking everything, and killing the occupant on the spot.—A Hindoo dancing girl, aged twenty, found lying dead in the room of her house in Bombay on Monday with a *dhool* tied round her neck, the motive for the deed being the theft of her ornaments worth Rs. 600. Her servant, who is suspected of the murder, has been arrested.
- 25—An evening entertainment given at "Daria Mehel," Malabar Hill, in honour of the Hon. Mr. W. R. Macdonell, of the firm of Messrs. Wallace and Company, who is shortly proceeding home.
- 26—At a meeting of the Bombay Legislative Council under the presidency of H. E. the Governor, the Hon. Mr. Nugent withdrew the Bill to amend the Kurrachee Port Trust Act of 1886, while the Bill to amend the Boiler Inspection Act of 1891 was, on the motion of the Hon. Mr. Birdwood, read the first time and referred to a Select Committee for report.
- 27—At the Viceregal Legislative Council the Select Committee's reports on the Volunteers Bill and the Inland Bonding Warehouses Bill were presented. The Bills to amend the Penal Code with reference to Furrakabad rupees, the Extradition Act and the Presidency Small Cause Courts Act were considered and passed. The Bill to amend the Indian Contract Act was referred to a Select Committee.—It is understood that the Bill to amend the Merchant Shipping Act has been dropped for the present, as further consultation with the Board of Trade is necessary.—A meeting held at Rajkote to express regret at the untimely death of the late Mr. Chester Macnaghten, Principal of the Rajkumar College, and to adopt measures to perpetuate his memory.
- 28—Mr. Nanabhai Ardeshir Moos, B.Sc., F.R.S. (Edinburgh), Lecturer on Physics at the Elphinstone College, appointed a *sub pro tem* Director of the Colaba Observatory in the place of Mr. C. Chambers, deceased, and took charge of his office. The appointment has been made by the local Government, but under the new rules it will have to be confirmed by the Government of India.—The members of the three local Volunteer Corps, the Bombay Light Horse, the Bombay Artillery, and the Bombay Rifles, took part in a sham fight at Matunga, and it was highly successful.
- 29—A drowning fatality occurred in the Calcutta Botanical Gardens, the first two of the three children, namely, Beatrice Chapman, Oswald Kanna, and Gertrude Kaye, aged 11, 14, and 10 years respectively, having been drowned while bathing in one of the tanks, the third one being rescued by Mr. W. J. E. Herbert by jumping into the tank.—A message, states that the Baluch-Afghan Boundary Mission had arrived on the northern limits of Nuski. All was well, and the demarcation was progressing favourably, the frontier having been settled up to Chagal. A halt of one or two days was to be called in this district to make final arrangements for the march across the Registan. The weather on the mountain ranges has been very severe, notwithstanding which all pillar-building on the ranges has been completed.—Captain MacMahon has made considerable progress in the delimitation of the Afghan frontier from the Khwaja Amran range southwards towards Shorawak, but last week a halt had to be called to settle some small points raised by the Ameer's representative. It is not expected, however, that the delay will be serious.—Colonel Holdich reports having met the Persian Boundary Commissioner and delimited the first section of the frontier from Kohak. The Commissioner is a cousin of the Shah.

MARCH.

- Mar. 1—The steamer "Argus," which was stranded at the Arnegoon Shoal near Madras towed off by the Calcutta tug "Retriever" and arrived at Madras. It appears that she grounded on the Shoal during a thick fog.—Zaim Singh, Maharaj Rana of Jhallowar, has been deprived of all governing powers, and the State for the present will be administered by the Political Agent. The Government of India will shortly announce their decision regarding the future of the State.
- 2—The Madras Government has recommended the construction of the proposed railways from Madura to Anaumben and Tinnevely to Quilon by the South Indian Railway, an English Syndicate, formed for the purpose, having fallen through.—H. E. Lord Sandhurst visited Messrs. Visram Ebrahim & Co's steamer "Sultan" at the Victoria Dock prior to her departure to Jeddah with about 1,000 pilgrims. Umra Khan of Chitral, who was a passenger, was presented to the Governor.—The Bombay Government assembled at Mahabaleshwar.
- 3—The annual Convocation of the University of Allahabad held. The Address of the Vice-Chancellor, Mr. Conlan, contains the announcement that for the future those who go in for the legal degree will have first to pass either the B.A. or the B.Sc. Examination instead of being allowed to turn straight to legal studies after going through the Intermediate or first Arts Examination.—The annual distribution of

prizes to the successful students of the Grant Medical College took place, the Hon. Mr. H. M. Birdwood, C.S.I., presiding.—A Mopiah outbreak in Madras is assuming large proportions. The situation is becoming critical, and the outrages are increasing.

- Mar. 5—His Excellency the Viceroy in Council decided that the Presidency and Post Office Savings Banks should be amalgamated, and the Post Office organisation being more economical, the Presidency Savings Banks will be closed from the 1st October next. There is not much business now remaining for the Imperial Legislative Department this season. The Salt Bonded Warehouses and the Railways Bills were passed at a meeting of the Council, and the report of the Select Committee on the Legal Practitioners' Bill were presented. Among the Bills which are remaining, and which are likely to be passed before the Government moves to Simla, may be mentioned the Volunteers, the Code of Criminal Procedure, and the Excise Bills. Probably also the Bill dealing with Reformatory Schools and the Memons' Bill will be introduced. The Hon. Rao Saheb Bhuskate has signified his intention of asking a question on the Central Provinces Settlement at the next Council meeting.—The 24th Baluchistan Regiment embarked at Kurrachee for Mombassa.
- 9—Mr. Rustomjee M. Patell appointed to act as Chief Judge of the Small Causes Court during the absence on leave of Mr. Chitty.
- 10—The Gwallor Durbar has provided relief works for the distressed portion of the population by means of the Goona-Bara Railway, the first section of which is under construction.—The Governor-General in Council has been pleased to direct that if any servant of Government being a Volunteer is called out on actual military service he shall be entitled to receive, if at the time of being called out he was on duty or on leave on full pay, the same salary and allowances as if he had remained on duty or on such leave, or the military pay and allowances of his rank whichever is greater; if at the time of being called out he was on leave or less than full pay, his leave allowance and the military pay and allowances of his rank as provided by the rules under the Act.
- 11—At the High Court Mr. Justice Jardine and Mr. Justice Ranade considered a reference made to them in the case of *Imperatrix vs. Juma Fakir* and another, by Mr. F. K. Berkeley, her Majesty's Commissioner and Consul-General for Uganda, for review of the sentence passed upon the accused. The accused were convicted by Mr. Berkeley for taking part in operations of war and aiding and abetting the King of Unyoro in carrying on war against the King of Uganda and the Protecting Power, and also of slave trading, and were sentenced to two and three years' imprisonment respectively. Mr. Young, who appeared for the accused, argued that the offence was not committed within the British sphere of influence, and that therefore the case did not come within the jurisdiction of this Court. Mr. Lang, for the Crown, argued that the jurisdiction and the sphere of British influence were clear, and that the convictions and sentences, notwithstanding a certain amount of vagueness in the proceedings, which was unavoidable under the circumstances, should be affirmed. As it was a case of great importance, the Court reserved their decision.—A serious fire occurred in Bombay resulting in the complete destruction of the Army and Navy Stores, situated next to the Esplanade Hotel, which at one time was in danger, the shutters of the windows being burnt. Great consternation prevailed among the residents, many of whom left and found shelter in neighbouring hotels. Damage to the extent of over twelve lakhs of rupees was done. The premises were fully insured.
- 12—The annual report of the Sanitary Commissioner with the Government of India shows that in one year, 1894, enteric fever accounted for 36 per cent. of the deaths among British troops. The ravages of contagious diseases are still steadily mounting, the admissions to hospital rising to over 511 per thousand as compared with 166 in the previous year. Sixty-three per cent. of the whole garrison, over seventy thousand strong, are declared to have been infected, and over three thousand men daily were ineffective from this cause alone.
- 13—A disastrous fire occurred in Myitkyna, Rangoon, and was caused by the accidental upsetting of a lamp. No water being available, the fire swept on unchecked and burnt itself out after destroying the Bazaar and the entire native quarter of the town.
- 14—The eleventh annual meeting of the National Association for supplying female medical aid to the women of India held in the Town Hall, Calcutta, his Excellency the Viceroy presiding.—The Right Hon'ble Sir Arthur Ellbank Havelock, K. C. M. G., the Governor-elect of Madras, arrived in Bombay by the P. and O. mail steamer *Peninsular* and left for Madras. Sir Arthur and Lady Havelock arrived in Madras on Wednesday, and his Excellency took his seat as Governor of Madras under the usual salute. His Excellency has been appointed Knight Grand Commander of the Order of the Indian Empire.
- 15—The death reported from the effects of mauling by a tiger of Mr. T. H. Butler, P. W. D., in the Central Provinces.
- 16—Lord and Lady Wenlock and their little daughter, accompanied by Major Lawley and Lord Douglas Compton, left Madras for Marseilles.
- 17—H. E. the Governor laid the foundation-stone of the Sir Dinshaw M. Petit, Bart., School for Sheet Metal Working and Enamelling in the compound of the Victoria Technical Institute at Byculla.
- 18—A large number of troops took part in the Military Manœuvres, held in the vicinity of Khandalla and Lanowil, and they were highly successful.—H. E. Lord Sandhurst, visited some of the most squalid and dirty parts of the city of Bombay seeing for himself how the poorest of the poor managed to live in their miserable dwellings in the most congested parts of the town.
- 19—At the meeting of the Viceroy's Council the report of the Select Committee on the Jury Bill was presented, and the Bill to provide for the recognition in British India

of probate and letters of administration granted by the courts in the United Kingdom was considered and passed. A Bill granting power to the Memons to find themselves under Mahomedan law was introduced, and the Hon. Sir James Westland presented the Financial Statement. The Financial Statement published. The principal features in this Statement are—The Accounts of 1894-95 have closed with a surplus of Rs. 693,110, after providing for the expenditure of Rs. 558,807 involved in raising the Famine Grant to Rs. 1,000,000. The Revised Estimates of 1895-96 show a surplus of Rs. 951,400, being an increase of Rs. 905,200 over the surplus entered in the Budget Estimate of the year. The partial restoration of the Famine Grant to the same extent as in 1894-95 has added Rs. 534,800 to the expenditure. The Chitral Expedition is expected to cost this year Rs. 1,647,500, while the Budget Estimate made a provision of only Rs. 1,000,000 for preparations. The contributions aggregating Rs. 405,000 which were taken from Provincial Governments in 1894-95 have been refunded. The rise in the rate of exchange from 18-00d. to 13-68d. the rupee secures a saving of Rs. 1,228,900 in the Exchange on trading payments. The Opium Revenue has been higher than the Budget Estimate by Rs. 186,500, and the Opium Expenditure in India less by Rs. 876,000. The Revenues generally have improved, and the Expenditure, other than that above mentioned, has been kept well below the Budget Estimate. The Budget Estimates of 1896-97 show a surplus of Rs. 463,100. The Cotton duties have been reduced from 5 to 3½ per cent, involving a loss of Revenue of about Rs. 500,000. The Famine Grant is continued at the amount of Rs. 1,000,000, involving an additional charge of Rs. 473,500. An expenditure of about Rs. 500,000 on measures of preparation for mobilisation has been sanctioned. There is a moderate increase in ordinary Expenditure. In other respects the Revenues generally show a large improvement as compared with the Budget Estimates of last year. And the rise in the rate of exchange from 18-00d. to 13-76d. the rupee secures the large saving of Rs. 1,382,800 in the direct charge for Exchange. The rise in Exchange also effects considerable savings in the pay of the British Troops and in Exchange Compensation Allowances. The Expenditure on Railway (Capital Account), including East Indian and Assam-Bengal, will be Rs. 5,378,300 in 1896-96 and Rs. 7,270,000 in 1896-97. These amounts are in addition to advances of Rs. 103,600, and Rs. 1,150,000 for expenditure on Railway Construction by the Beralga Nagpur and Indian Midland Railway Companies, and to the expenditure, from their own funds, of Companies guaranteed or assisted by the Government. It is expected that the Secretary of State will sell Council Bills for £18,300,000 in 1895-96 and for £16,500,000 in 1896-97. He intends to borrow in 1896-97 £2,400,000 by the issue of India Stock to discharge certain debentures falling due, and £2,000,000 by the issue of India Bills to replace India Bills of that amount falling due in May. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills or raised by loans as he may find occasion. It is intended to issue a rupee loan of four crores in 1896-97. Full liberty is however reserved to the Government of India to vary this intention in any way and to any extent which may be found expedient. The position generally is much more hopeful than it was last year.

Mar. 20.—H. F. Lord Sandhurst presided at the distribution of prizes to the successful pupils of the Fort High School. He congratulated Mr. Framjee Bomanjee Master, the Principal of the Institution, on the excellent religious, secular, and physical education imparted at the Institution, and addressed a few words of encouragement to the boys, whose recitations and songs in four different languages were rendered in excellent style.—A party given to Sir Alexander Miller and Sir Henry Brackenbury, the retiring members of the Viceroy's Council, at Government House, Calcutta. The Viceroy, in proposing the health of the two retiring members, testified to the great services the two gentlemen had rendered to the country, and remarked upon the great changes which had taken place since he had assumed office in the composition of the Council.—Her Majesty's flagship *Fonaventure*, under the command of Captain F. S. Ingfield, left the harbour with Rear Admiral E. C. Drummond, the Naval Commander-in-Chief on board, to inspect the Torpedo Flotilla which has been mobilized, under the command of Captain W. S. Goodridge, R.N., since Tuesday last. The Admiral returned in the evening.—A daring fraud perpetrated. A consignment of Rs. 80,000 in eight boxes was sent by a Tahsildar under the orders of the Collector from Ponani to the Bank of Madras, Cochin, owing to the disturbances at Ponani. When the boxes reached Cochin, it was found that one was empty, a piece of granite having been substituted in place of the specie. Prompt steps were taken, and the Police Inspector of Ponani was arrested on suspicion, and an examination of his boxes resulted in the discovery of upwards of seven thousand rupees. The wife of this man was arrested at Madras, and about two thousand rupees were found in her boxes which she could not satisfactorily account for. The Inspector, who is a European and was formerly a soldier, is reported to have incriminated others.

21.—Lord Sandhurst, as Pro District Grand Master of Bombay, attended the Jamshedji Naoroo Festival at the Freemasons' Hall. Mr. K. R. Cama having explained the origin and history of the festival, which fell on the vernal equinox, said Lord Sandhurst was the first Governor of Bombay who had taken a keen and active interest in Freemasonry. It was hoped that during Lord Sandhurst's *regime* Freemasonry, which was flourishing in Bombay, would prosper still more, and bind the members who belonged to different castes and creeds in a still closer bond of brotherhood. Lord Sandhurst, in expressing his pleasure in being present on that occasion, said that Freemasonry knew no distinction between creeds, nationalities or parties, and when he looked at the cosmopolitan gathering assembled round him, he found ample proof of the fact. It was true that he was not there as a representative of the Queen-Emress, but as Pro District Grand Master, and so long as he was officiating

in that capacity they might be certain that he would do his utmost to forward the interest of the brethren and to increase the number of the brethren on the rolls.—A meeting of the friends and admirers of Sir Charles Pritchard held at Kurrachee, when it was resolved as a mark of the estimation in which Sir Charles's administration of the Province was held, and in consideration of the great public benefits which his efforts had secured for the Port of Kurrachee, that a portrait should be painted by an artist of Sir Charles's selection and be made over to the Municipality to be placed in the Feroz Hall. Between Rs. 3,000 and Rs. 4,000 were subscribed for in the room.—H. E. the Viceroy inspected the several corps of the Presidency Volunteer Battalion in the grounds in front of Government House, Calcutta, and Lady Elgin distributed the prizes. The Viceroy addressed them on the progress that had been made during the past year and the satisfactory results of the shooting contests and inspections that had taken place. Referring to the new Volunteer Act, his Excellency the Viceroy said that he felt that in the provisions of that Act the Government had done the very best that was in their power for the interests of the Volunteers. It was not too much for Government to expect that Volunteers would reciprocate the interest that had been shown in them, and come forward and put themselves under the conditions of the new Act.—Regarding the attacks upon the Ameer for his conquest of Kafiristan, it is understood his Highness notified some time ago to his subjects that slave traffic in Kafir was not to take place. The Government of India was informed by Abdur Rahman some time ago that no attempt would be made to prevent Kafirs taking refuge in Chitral, and this declaration was accepted without demur.—Ellahikhan Gowaskhan, a Pathan, and Tookaram Santoo Savant, a Hindoo, suffered the extreme penalty of the law at the Bombay Jail. The Pathan was condemned for having caused mortal injuries to his wife and his mother-in-law, and the Hindoo for causing the death by strangulation of a girl named Kasse for the sake of her ornaments valued at Rs. 100.

- Mar. 23.—The following distribution has been made of the sum of Rs. 30,000 entered in the estimates of 1896-97 for grants to Volunteers Corp for providing armouries, magazines, headquarters, etc.: Bangalore Rifle Volunteers, Rs. 5,461; Monsiehr Volunteer Artillery, Rs. 4,496; South Indian Railway Volunteer Rifle Corps, Rs. 4,426; Surma Valley Light Horse, Rs. 4,326; 4th Administrative Battalion, North-Western Provinces Volunteers, Rs. 4,136; 2nd Punjab Volunteer Rifle Corps, Rs. 4,000; Baluchistan Volunteer Rifle Corps, Rs. 1,800; Burma Railway Volunteer Rifles, Rs. 816; Nagpur Volunteer Rifles, Rs. 539.
- 24.—The latest development of the Mukhidand dacoit business is an offer by Murree, Chief Nawab of Bugti near Jacobabad, to furnish an armed force of 200 men to clear the district of marauders. The Nawab, who, after visiting the disturbed district, is now in Kurrachee, laying certain proposals for this purpose before the Commissioner of Sindh. The troops sent out from Hyderabad against the gang are returning to quarters, having apparently effected little or nothing in the way of captures.
- 25.—The Government of India have decided to take steps to secure a friendly conference with the Tibetan authorities, in order to obtain an exact idea of their views regarding the frontier. Mr. Claude White, British Agent, Sikkim, will probably be deputed to meet any representative that the Lamas may send down from Lhasa to discuss matters. An effort at the same time will be made to arrange for the existing trade convention being loyally observed.
- 26.—General Brackenbury, in his speech on the Budget, stated that it is intended to reduce the garrison on the Malakand by one Battalion. The regiment to be withdrawn is the 34th Pioneers, who are now engaged in giving the finishing touches to the military road leading in to the Swat Valley.
- 27.—Admiral Drummond, Naval Commander-in-Chief, ordered the torpedo flotilla to be mobilised. The flotilla left under the command of Captain W. S. Goodridge, R.N. The flotilla consisted of the torpedo catcher Assaye (Captain Goodridge) and the torpedo catcher Plassy (Lieutenant Commander W. H. Taylor, R.N.), with seven first-class torpedo boats.—The Rana of Dholpore won the first prize in the Jodhpore Trevor Pigs' Eking Contest.
- 28.—The last link in the metals of the Kotri-Rohri Railway was completed on the 28th ultimo in the presence of Mr. Bent, Engineer-in-Chief. The inspection by the Director-General of Railways takes place some time within the next few days.—Mr. W. Webb, Third Presidency Magistrate, delivered his decision in the charge of insult and outrage preferred by Goolbai against W. H. Daw. The Magistrate, after referring to the contradictory statements made by the witnesses in the case, remarked that the accused's act in walking into a compartment which seemed at first sight to have been for ladies might be considered "a violation of good taste," it "cannot be construed as a violation of any of the regulations," as the compartment, in question was not reserved. The contradictory statements and the above circumstances combined threw a doubt on the matter which should be given for the accused's benefit, and contradicted as the complainant's statement was, the Magistrate had no alternative but to acquit the accused.—The Kadir Cup was carried off by Mr. T. C. Edwards, a young civilian, with little more than two years' service; and the Pigstickers' Cup by Mr. W. A. Last, another civilian.—The cholera epidemic continues to create a panic in Calcutta, and the Municipality has issued a notice to all private practitioners in the city to help in reporting all cases and in doing all in their power to stamp out the disease.

APRIL.

- April 1.—His Excellency the Governor left Bombay for Poona en route to Mahabeshwar.
- 2.—Another riot is reported from Alathur near Palghat. Its cause and the names of those participating in it are not yet known, but it is stated that two Moplahs have been killed.

- April 5.—Mr. Lillywhite, Telegraph Master, his two sons, a boarder, and two servants were poisoned with arsenic by a cook at dinner at Rangoon. The eldest son of Mr. Lillywhite and Mr. Lillywhite died from the effects of poisoning. Two more, the boy and girl, are ill. The cook has confessed, implicating seven others, six of whom are durwans, to receiving one hundred rupees and a bottle of brandy to do the deed for taking revenge against Mr. Lillywhite, who had struck Messrs. Rowe and Co.'s durwan for insolence recently.—Mr. T. M. Rutherford, General Traffic Manager, East India Railway, died suddenly of cholera at Calcutta.
- 1.—Surg.-Lieut.-Col. Lawrie, Residency Surgeon, Hyderabad, read a paper on the subject of the Malarial Parasite at the Grant Medical College, Bombay. Dr. Lawrie's main arguments are that malarial fever produces inflammation of the spleen, which interferes with the function of that organ. This organ, which is concerned in some way with the production of blood-cells, produces cells of abnormal quality by reason of this interference; and these abnormal cells behave differently from healthy cells, and present appearances which have been mistaken by European observers for parasites.—A serious fire occurred at Naini Tal, the old Secretariat being completely burned out. The building was being used as the Diocesan Boys' School, the Lieutenant-Governor being in occupation of the Sherwood Boys' High School.
- 2.—News received in Bombay of the mysterious disappearance near Suez while at sea of Captain Hutchison, the Commander of the Anchor Line steamer Persia, which was homeward bound from Bombay.—The weekly report on the state of the weather and crops contains conclusive evidence as to the growing scarcity of fodder and water-supplies through the North-West Provinces.
- 3.—The German steamer Baroda went ashore off the Armeghon shoals, about fifty miles north of Madras. All attempts to float her have hitherto failed. The steamer is uninjured, and no part of her cargo has been jettisoned. The Agents in Calcutta, Messrs. Oscar Koebel and Co., have sent the tug Retriever to her assistance.—A sepoy named Rahim Beg, who was reprimanded by his havildar for dereliction of duty shot that officer dead at Kurrachee together with a police sepoy standing near, and made off into the jungle with his rifle and ammunition, but was tracked by a party of sepoys and refusing to surrender was himself shot.
- 4.—The Rajah of Bobbili appointed a Member of the Madras Legislative Council in place of the Maharajah of Vizianagram, whose term of office has expired. The Rajah of Bobbili is an enlightened representative of the landed proprietors of the Presidency, and his appointment will be hailed by the Madras Landholders Association with satisfaction.—At the meeting of the Standing Committee of the Municipal Corporation, Dr. Bhattachandra Krishna was re-elected the Chairman of that body for the ensuing year.—It is believed that up to date the Special Commissioner appointed to enquire into the Moplah outbreak has failed to elicit any information not already made public with regard to the causes of the outbreak.
- 5.—Dr. Cowasjee Hormusjee unanimously appointed President of the Municipal Corporation for the ensuing year.—Shots fired at the sentry over the water supply near the Malakand Camp. The sentry was wounded in the face by a slug, but the man who fired bolted, leaving his rifle behind him.—The Viceroy and Lady Elgin and staff reached Simla under the usual salute.
- 10.—Experiments carried out in India with the Lee-Metford bullet have been so successful that a .303 pellet with effective "stopping" powers has at last been found and this without the loss of accuracy in shooting.
- 11.—Prince Henry of Prussia is in the Nizams' Dominions on a shooting visit. He is the guest of Sir Vikar-ul-Umra, who, though prevented by stress of official work from joining his camp, has made all arrangements for the comfort of his guest, and has placed the camp in charge of Mr. Arthur Wilkinson, extra Aide-de-Camp. Prince Henry has already shot five tigers and a bear.—The Bhopal-Ujjain Railway, which forms a connecting broad gauge link between Bhopal on the Indian Midland Railway and Ujjain on the Rajputana-Malwa Railway, opened for all descriptions of traffic. For the present one passenger train will run each way daily.
- 15.—The 26th Bombay Infantry have replaced the 24th Baluchis at Chaman. Sanction has been accorded to a further two months' supplies being despatched to Mombasa for use by the 24th Bombay Infantry.
- 16.—The whole of the Berad gang has now been secured, including some twenty-four of the worst badmashes in the Belgaum district.
- 18.—The unusually heavy floods damaged the bridge over the Panjkora river at Chutiatan and swept away all the Bridges above Dir. The road has also been rendered impassable in some places. Every effort is being made to restore communication, but there is no reason to anticipate any difficulty in carrying out the Chitral reliefs next month.
- 20.—Owing to the failure of rain and the consequent scarcity in several districts of Upper Burma, some heavy remissions of revenue have been made. The thathameda, which is usually Rs. 10 per household, has been fixed at a lower rate in several districts, and even a lower rate of remission has been made amounting to over two and a-half lakhs, a lakh and a-half being in Shwebo. There are also remissions of land revenue, but though there is scarcity in a number of districts there is no actual destitution. The Mandalay-Salween line is providing work for the people from the scarcity tract, from which considerable migration is going on.
- 22.—A Baluch sepoy of the 30th Bombay Infantry, named Khan, shot another sepoy of the same regiment at Manora while on sentry duty. The murderer was arrested and placed before the City Magistrate, but denies having committed the crime. He has been remanded to Jail.—Sir Salter Pyne left Peshawar for Cabul, taking with him over 350 cases of new machinery consigned by Messrs. Greenwood and Batley for use in the Ameer's workshops. This machinery has been in course of construction

for over two years, each part having to be specially made to admit of its being carried by camel transport. Another consignment of more than 500 tons is also expected later. The latest reports that have reached Sir Salter Pyne stated that the health of the Ameer continued excellent.

April 23—A fire which broke out at Surat is ascribed to the carelessness of the tenants of a house in Galamandi Bazaar, who left their premises before extinguishing the fire used for cooking the midday meal. The high wind which was blowing at the time scattered the burning embers about the house, with the result that inflammable materials in the dwelling caught fire. The whole of the timberyard and many shops and houses on the right of the station-road were practically gutted, together with Mr. Jaffer Ali's tomb. The area destroyed is about fifteen acres, and some sixty houses have been burnt down. The damage is estimated at four lakhs of rupees.

21—Another fire broke out in the Gholwad portion of Surat and resulted in the destruction of four and damage to two houses occupied by weavers and grain merchants.—A fire broke out in the mule department of the Alliance Cotton Manufacturing Company on Saturday last, and damage to the extent of Rs. 50,000 has been done to the Machinery bobbins and to the roof, which are fully covered by insurance.—In the fire at the Valod village about two hundred and fifty small houses were destroyed, but the damage is not estimated to exceed Rs. 50,000.—News comes of a brilliant engagement fought by Lieutenant Scott, of the Indian Contingent, against a force of rebels in the Shinba Hills, British East Africa, shows that the latter, who were numerically strong, occupied a good position, from which the attacking force of sixty-four men ultimately drove them with a loss of twelve killed. A native runner has reported that Lieutenant Scott has signally defeated the Chief Ayoub's forces.—News received at Simla that the Tsawbwa of Kungtung in the Mekong Valley has died of pneumonia. He was a comparatively young man and had shown marked loyalty to the British Government, having attended Sir Frederick Fryer's Durbar of the Shan Chiefs some weeks ago.—An Admiralty Court of Inquiry, composed of Mr. Hart-Davies as Judge, Captains Tindall and Taunton of the Patrick Stewart and Kurrachee Lighterage Company, respectively, as assessors, assisted by Captain Shopland, Port Officer, Kurrachee, held a District Court to inquire into the circumstances of the collision between the Rufford Hall and the Java in harbour here on Sunday last. Four witnesses—Pilots Humble and Johnson, Ingle, 2nd Officer, Java, and Captain Tindall of the Java—were examined and the further enquiry adjourned till the 18th June next to record the evidence of the Rufford Hall officers, who are expected to return about that time.

25—Communications are now passing between the Ameer and the Foreign Office with reference to the appointment of new native British Resident at Cabul. The post will probably be filled towards the end of the present month, and the native officer who will be selected will take up with him the insignia of the G. C. M. G., which has been conferred on the Ameer's sons.—The latest news from Cabul states that the Ameer is now enjoying better health than for some years past. He has recently accompanied his sons on a shooting party travelling most of the way in a sedan chair. More recently he has also been for some miles inspecting the new road on the Tangi Ghauri dingle.—A sad accident reported from Rangoon, where Mr. F. W. Thellusson, Deputy Conservator of Forests, was thrown out of a dogcart, sustaining injuries which resulted in his death in three hours. He was about to start for Home on three months' leave.—Mr. Noormahomed Jaiarajbhoy Peirbhoy has offered two lakhs of rupees for the erection and maintenance of a building for the use of the Khoja community on festive occasions, similar in object and design to the "Albless Baugh" among the Parsees.

27—A series of thunderstorms gave welcome rain to Eastern Bengal. The amounts were between one inch and one inch and three-quarters at Chittagong, Barisal, and Mymensing. This should help to allay the anxiety which was being felt about the jute crops. Rain was also received on the same day in the Duars, Jai-paiguri getting a fall of nearly two inches.

28—Sepoy Isar Singh, 20th Punjab Infantry, Peshawur, shot Jemadar Asa Singh of his regiment and then himself. The Jemadar was killed outright and the sepoy has since died.—A serious accident occurred on the East Indian Railway. While the up-train with the Bombay-Punjab mails was running at full speed between Secunderabad and Dadri stations, a parcel of fireworks carried by a third-class passenger ignited, and the explosion killed one man on the spot, three others dying soon after, and eleven more were also being seriously injured.

30—The Hon'ble Mr. Winterbotham, specially appointed to enquire into the cause of the recent Moplah outbreak, has completed the enquiry which has been most thorough, hundreds of witnesses having been examined, including the families of those who took part in the outbreak. It is understood that much important information has been obtained.—Colonel Fuchimo of the Japanese Army arrived at Quetta, a British officer being deputed to receive him on the Railway station. Colonel Fuchimo is staying with Colonel Keighley.

MAY.

May 1—Among the passengers who proceeded to Europe by the Austrian Lloyd's steamer Imperatrix was Prince and Princess Henry of Pless.—A fanatical outrage was committed at Nowshera on the railway platform. Lieutenant Stevens was seeing to the boxing of his pony, when an Afghan crept up to him and stabbed him. The fanatic was at once seized, and states that he had left his village, vowing to kill the first European he met. Lieutenant Stevens died on Wednesday last from the effects of his injuries.

May 2.—News of the assassination of the Shah of Persia received with painful regret in Bombay. The Consul-General for Persia has received messages of condolence from all parts of India, including those from H. E. the Viceroy and H. E. Lord Sandhurst.—The ninth Bombay Provincial Conference opened at Kurrachee, Mr. Chandavarkar presiding. A number of questions relating to the presidency were discussed. The next conference will be held at Sattara.

There are rumours beyond the Malakand of small parties of fanatics being bent upon giving trouble during the Chitral relief. It is, however, quite clear that in Bajaur itself but little interest is felt in the movement of troops. The Khan of Dir is on the alert, and the recent attack on a detachment of his levies will make his men keep a sharp look-out for stray Mahmunds and Utman Khels who are the only persons likely to give trouble.

- 7.—Four Japanese priests, who are on a short visit to Bombay, were present at the meeting of the Municipal Corporation. They intend to proceed to Russia through Central Asia.—A serious accident occurred to Mrs. Wahab, wife of Major Wahab, R. E., who has returned to Simla *via* Quetta from the Perso-Baluch Boundary Commission. Mrs. Wahab's horse was frightened by a falling rock and jumped over a khud near Narkanda, forty miles away on the Tibet-road. The horse was killed, and Mrs. Wahab was so severely injured that she died.
- 8.—Daring, a Police Constable in the Poona Mounted Police, who was charged with enticing away a married woman, Mrs. Windsor, wife of Mr. Felix Windsor, a teacher, convicted by the Cantonment Magistrate, Poona, under section 497, Indian Penal Code, and was sentenced to pay a fine of Rs. 200, in default to undergo two months' imprisonment.
- 10.—A fire has occurred in the Bazar Srinagar near the Amirakadal bridge, resulting in the complete destruction of a large number of houses, chiefly shops. But for the timely help rendered by the Municipal and other authorities it would have had much more serious results, as a large store of kerosine oil was removed from the fire.
- 11.—Emily Ghose, who was charged at the Calcutta Criminal Sessions with the murder of her husband, the Rev. Mr. Ghose, a native Christian, by administering arsenic, was unanimously found not guilty by the jury, and the prisoner was at once discharged.—The first statutory meeting of the shareholders of the Ahmedabad-Prantli Railway Company, Limited, was held in Bombay on Monday. Mr. L. R. W. Forrest, of Messrs. Killick, Nixon & Co., presiding.
- 12.—The Secretary of State, after communicating with the Government of India, has decided to send an Indian military force to Suakin. The 1st Bombay Cavalry (the Duke of Connaught's Own Regiment of Bombay Lancers), the 26th Punjab Infantry the 35th Sikhs, a section of the Madras Sappers and Miners, and one Mountain Battery from Dera have been ordered to Bombay for immediate despatch to Egypt, and within the next week the Brigade will have left this port.
- 13.—Colonel Humfrey, Inspector-General of Police, Bombay, died in Bombay.—The Maharajah of Jeypore resolved to increase the Imperial Service transport train by one hundred carts and two hundred ponies during the current year and still further to expand the train hereafter. This is the direct result of the high appreciation expressed by the Government of India of the services rendered by the Jeypore transport during the Chitral campaign. It is hoped the example set by the Maharajah will be followed by other Chiefs. There are Imperial service troops in abundance, but transport trains are few, though their utility is unquestioned.
- 14.—A serious disturbance took place in the Mahalli Taluq, Mysore District, between two factions of fishermen and ryots, resulting in four men being killed and six wounded. The Taluq Magistrate and Inspectors of Police were severely injured.
- 15.—Mr. Herbert Myers, the well-known Calcutta contractor, who owned the largest stables of trotting horses in India, died of cholera at Asonsole, whither he had gone on business.—The Ameer is reported to have ordered a combined advance into North-Western Kafiristan of columns which hold the southern and eastern parts to complete the occupation of the country. Should this be carried out within the next two months no serious fighting is anticipated, as the principal valleys are already occupied.—The Ruby Mines in Burmah have accepted the main terms of the new lease recently offered by the Government of India. A few minor points remain to be settled when the full terms will probably be published. The Maharani of Vizianagram died at the Bhelupur Palace, Benares. The deceased had been suffering from carbuncle and pneumonia.
- 20.—A serious fire has occurred out at Messrs. Ahmuty and Company's branch establishment at Chittagong. One of the biggest godowns, in which the bulk of the stock was stored, has been totally wrecked, the damage being calculated at Rs. 30,000, which is said to be partly covered by insurance. The cause of the outbreak is not known.—Levee was held at Simla, and was a fairly large affair. The arrangements were perfect as usual, and the function was over at about half-past ten o'clock. The usual State dinner was held before the Levee, some seventy officials being present.—The first party of Chitral reliefs crossed the Lawaral Pass without accident. The road offered no serious difficulties. The 3rd Gurkhas have been encamped at Ziarat on the north side of the Pass for the last month, and have been hard at work repairing the road and cutting away the snow.
- 21.—All the arrangements for the embarkation of the Indian Contingent for Egypt are complete, and the transports Vadala, Nuran, and Cheybassa, accompanied by the R. I. M. Warren Hastings, left the docks. The other vessels follow.
- 23.—A telegram has been received from the Resident of Cashmere announcing the death of Captain H. W. Christian, of the King's Royal Rifles at Ladakh.

- May 24—A riot occurred at Titaghar between Hindus and Mahomedans, but was quickly suppressed by the intervention of troops from Barrackpur, situated a few miles off.—The final wheat crop report in the Berars shows only 747,000 acres under cultivation, or a decrease of 16 per cent. as compared with the crop of 1894-95, and the crop is expected to be 40 per cent. behind last year. The husced crop, on the other hand, is 500,000 acres, or 30 per cent. more than the previous year, while the crop is 75 per cent. better.—The 28th Native Infantry and a section of No. 4 Hazara Mountain Battery marched into Drosh on the 21st and 25th instant. The Punjab Infantry marched from South Malakand for Nowshera. The Relief of the Chitral Garrison is now completed.
- 25—The steamer Lawada, the last of the eight transports engaged for the conveyance of troops to Suakim, left Bombay with the 5th Bombay Mountain Battery.
- 26—The Government of India have decided that the names of officers under Colonel Melliss, namely, Inspecting Officers of Imperial Service Troops, will now be incorporated in the Army List as a separate staff.—Captain McMahon, C.I.E., and party arrived safely at Quetta marching a distance of over three hundred miles from Robat in fifteen days, including halts. All the party are well. Captain McMahon will leave for Simla in a few days' time.
- 30—Colonel Egerton telegraphed to India announcing his arrival at Suakim and also said that, acting under instructions, he had sent the 28th Bengal Infantry to Tokar.
- 31—The whole of the troops from Drosh and Chitral have reached Chakdarah on the return journey without a single *contretemps*. The only grievance was want of excitement along the road, as not even casual sniping took place. They all made a double march over the Lowara Pass, on which there was little snow, and the going is easy.—Dr. Brain, Curator, Royal Botanical Gardens, Calcutta, is reported to have discovered the origin of the fungus known as rust, which attacks wheat crop in the plains. The discovery is regarded as most important. The details are not yet known.

JUNE.

- June 2—News received in Bombay that H. H. Jungishah and his son, Abbasshah were brutally murdered at Jeddah on their way back from a pilgrimage to Mecca, by three men who had followed them from India. Two of the murderers were arrested, but the third made his escape. The prisoners made a confession implicating several confederates and subsequently committed suicide.—A dinner in Indian Cavalry dinner, which is now an annual gathering, took place at the C.I.E. Service Club. Colonel Richardson, 18th Bengal Lancers, presided, and covered the bill for forty-four. Sir George White, Sir Edwin Collin, and General Grant were the only guest.
- 3—Lieutenant Haworth, 5th Lancers, S. C., met with a serious accident whilst playing polo at Poona. His pony swerved and fell, bringing his rider down heavily and rolling over him twice. Unfortunately Lieutenant Haworth could not get one foot out of the stirrup. When picked up it was found that he had sustained a serious wound under his eye and was insensible. He was taken to the Station Hospital at Wanowrie, where he died the next morning from the effects of his accident.
- 5—The first party of the relieved Chitral troops arrived at Nowshera under Colonel Hutchinson. All entrained the same evening. The second party under Lieutenant Colonel Coats arrived on Saturday and entrained the same evening. This party consisted of the 25th Punjab Infantry. The third party consisting of a section of the Hazara Mountain Battery and No. 1 Company Sappers and Miners arrived and entrained on Monday. The relieved Chitral troops are now finally dispersed to their respective destinations. It appears that a party of Bajouris recently attempted to cross the Panjkora by the suspension bridge near Sado. The Dir levies were quite prepared, and a smart little fight occurred in which the Bajouris got much the worst. Everything since has been perfectly quiet. The attempt to force the bridge was probably merely made for the sake of tribal *izzat*. The tribesmen certainly were on their best behaviour while the Chitral reliefs were in progress.—In Ambasamudram Taluq, near Kadayaru village, Tinnevely District, symptoms of volcanic eruption appeared on certain dry lands at the foot of hills, where smoke appears.
- 7—A shocking accident occurred at Bangalore at a Corpus Christi Festival, when a temporary altar the centre beam on which the platform was erected suddenly gave way, and the structure came down with a terrible crash. Twenty people were severely injured and two of the natives, who were injured by the fall, as well as Miss Cora Pereira, daughter of the Sub-Judge of Bangalore, have since died from their injuries.—Colonel Davidson, visited Chitral town and fort and the projected road for fifteen miles on the Mustuj-road, returning to head-quarters at Drosh on the 7th. He reports that the Chitralis suffered severe losses among their cattle owing to last year's epidemic of foot-and-mouth disease and pleuro-pneumonia. It will take years to recover from this murrain.
- 8—The Khan of Nawagai is still very anxious regarding the appearance of Afghan officials in the Mitai villages to the south of his territory, but so far no troops have been moved into the district from the Kunar Valley. The nearest Afghan outpost now is Pashat, held by a small garrison only.
- 9—Masonic Dinner held at Simla at the Town Hall, which was elaborately decorated for the occasion. About 120 were present. Worshipful Brother E. Watson succeeds Sir A. Miller as Master of the Lodge.
- 10—Prince Farrukh Mirza, a son of the late King of Oudh, died in Calcutta from cholera. He leaves a widow and four children. He was thirty years of age.—A slight accident happened on the G. I. P. Railway, but very little damage was fortunately done. The engine and brake van of a goods train from Poona became derailed whilst passing

